

**Standardized Account Code Structure (SACS)
Financial Reporting Software
SACS2003**

Software User Guide

2003-04 Budget and Interims
2002-03 Unaudited Actuals



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SACS Software User Guide

General Guidelines

This release of the *SACS Software User Guide* contains instructions for completing the 2003-04 Budget and Interim reports, and the 2002-03 Unaudited Actual financial report. We welcome suggestions for improving the guide as well as the software. Please use the CHG form, provided in the software, to convey your suggestions to us.

SACS REPORTING SOFTWARE GUIDELINES

We suggest you quickly review the Table of Contents beginning on the next page to see how the user guide is organized.

USER GUIDE GROUND RULES

Instructions in this guide, unless specified otherwise, are equally applicable to the county offices of education as well as school districts and joint power agencies (JPAs). Where there are differences, items applicable to county offices of education (COEs) are *italicized*.

SOFTWARE AVAILABILITY

The SACS2003 software, as well as the *SACS Software User Guide* and the *SACS Software Instruction Manual*, are available on the Internet and may be downloaded from:

<<http://www.cde.ca.gov/fiscal/software>>

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SACS Software User Guide

Overview

PURPOSE

Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports (previously known as the J-200 series) and data to the California Department of Education (CDE). Due to the development of a standardized account code structure (SACS), the CDE and our contractor, the San Bernardino County Office of Education, have developed a software application to accommodate SACS accounting.

The overall reporting process has not changed and the reports generated from the SACS software are very similar to those in the J-200 software. However, the “behind the scenes” functionality of the SACS software is very different since it stores information in a database format rather than in individual forms. (See the Database versus Form explanation in the Tips for Using the SACS Software section on page 19 for more information.)

Full implementation of the standardized account code structure and SACS software will help facilitate consistency among LEAs in keeping, collecting and reporting financial information. Specifically, the SACS software will

- Improve financial data collection, reporting, transmission, accuracy and comparability;
- Reduce the administrative burden on LEAs in preparing required financial reports;
- Meet federal reporting guidelines;
- Ensure LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB);
- Provide a framework to follow the flow of educational funds; and
- Provide better information for use by those interested in school finance.

REPORTING PROCESS

The SACS reporting process begins with the LEA recording its financial information using some form of computerized process. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS financial reporting software. Additionally, the LEA manually enters information not already contained within the computerized financial system (supplemental data, including components of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data has passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data is exported to diskette, if required. These items are then forwarded to the LEA's reviewing agency, the COE[CDE]. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

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WHAT'S NEW!

Listed below is a summary of the changes made to the SACS software this year. We try to incorporate changes requested by users wherever possible. You may recognize one of your suggestions being implemented here. Once SACS is fully implemented throughout the state and the J-200 software is discontinued, we will have more time to enhance the SACS software.

Last year, adding the ability to print multiple forms at one time was a huge success. While there are occasional reports of display problems (usually corrected by changing printer drivers or printer settings), printing from the Table of Contents has made printing the SACS forms much more efficient.

This year, the change with the greatest impact will probably be the revision to the Import – Other process. To alleviate problems with Other Designations in the Components of Ending Fund Balance screen when General Ledger data is reimported, upon reimport, if detailed Other Designations exist the software will now automatically recalculate Object 9780.

For additional information on each of the changes, refer to the relevant sections of this user guide and the *SACS Software Instruction Manual*.

Enhanced Features

Import - Other

- Added a Components of Ending Fund Balance (CEFB) recalculation routine to alleviate problems with Other Designations when General Ledger data is reimported
- Modified to ignore zero amounts being imported to alleviate receiving fatal account code and combination technical review check errors

Software User Guide, Instruction Manual, and Financial Reporting Calendars

The *SACS2003 Software User Guide*, the *SACS2003 Instruction Manual*, and the COE and district versions of the Financial Reporting Calendars are included in the SACS2003 Software build this year. Upon installing the software, these documents will be copied to a new subdirectory within the SACS2003 directory: C:\SACS2003\Calendars and Manuals.

Margins – Top and side margins were increased on many of the forms to accommodate binding

Accounting for Accumulated Depreciation

The accumulated depreciation contra-asset accounts (objects 9425, 9435, and 9445) have been redefined as debit accounts rather than credit accounts, and require that their credit balances be reported as negatives. This change will be included in the 2003 edition of the *California School Accounting Manual*.

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As such, all fund and supplemental forms (as well as related technical review checks) that include accumulated depreciation objects 9425, 9435, and 9445 were modified to add the negative amounts rather than subtract positive amounts. This is a reversal of a change that was made last year in the SACS2002 software. In addition, any ending balances reported for these objects in the 2001-02 unaudited actual financial reports as positive amounts have been adjusted to negative amounts in the SACS2003 software to enable the technical review checks comparing prior year ending balances to current year beginning balances to work properly.

New Fund Forms

Added two new funds, one for capital projects and one for debt service, to collect expenditure data for capital projects funded by Mello-Roos or similar special districts that are blended component units of LEAs (for districts only)

Form 49 – Capital Project Fund for Blended Component Units

Form 52 – Debt Service Fund for Blended Component Units

New Supplemental Forms

Added two new supplemental forms to emulate the newly required GASB 34 note disclosures for capital assets and long-term debt

Form ASSET – Schedule of Capital Assets

Replaces supplemental Form 96A

Form DEBT – Schedule of Long-Term Liabilities

Replaces supplemental Form 97A

Deleted Supplemental Forms

Form 96A – General Fixed Assets Account Group Schedule of Changes

Replaced by new supplemental Form ASSET

Form 97A – General Long-Term Debt Account Group Schedule of Changes

Replaced by new supplemental Form DEBT

Revised Supplemental Forms

Form A/AI – Average Daily Attendance

Revised the heading for Summer School – Hours of Attendance to Supplemental Instructional Hours, to reflect the broader scope of summer school

Form CEA/CEB – Current Expense Formula/Minimum Classroom Compensation

Updated the resources in Column 4a and Row 12a reductions to include new resources 3718, 4124, 4140, 4141, 6140, 6701, 7021 & 7156

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Certification Forms (Forms CA/CB/CI)

- Added a line for the contact's e-mail address
- Form CA – Summary of Unaudited Actuals Data Submission – modified text regarding forms CEA, DAY, and TRAN for further clarification

Form CHG – Change Order Request

Updated with CDE's new address

Criteria and Standards Forms

District Only

- Included line 25 of Form A (line 22 of Form AI) in ADA, deficit spending and reserves calculations in the First Tier so charter school ADA from all charter school districts are factored in when determining compliance with C&S reserves, deficit spending, and ADA criteria

County Only

- *Deficit Spending and Reserves thresholds were adjusted based on the prior year's 2% COLA, per the Criteria and Standards*

Interim Only

- Within the Status of Employee Salary and Benefit Negotiations section, added the "If settled" section, as is in the budget forms

Form JUV – *Juvenile Court and County Community Schools Account (County only)*

Revised Expenditure section to limit the extraction of data to goals 3500 (County Community Schools) and 3600 (Juvenile Courts), and added new Object 7370, Transfers of Direct Support Costs

Form L – Lottery Report

The Lottery Report was redesigned to provide for transfers from unrestricted lottery Resource 1100 to other resources for expenditure, and to separately display resource 6300 from resource 1100. In addition, checks were built into the form to verify that contributions net to zero, and that the ending balances equal revenues minus expenditures, by resource.

Form MYP/MYPI – Multiyear Projections

- The calculation to determine if Available Reserves meet the Minimum Recommended Reserves (line F8) was modified to consider the Unrestricted Ending Fund Balance and amounts in Designated for Economic Uncertainties
- (Districts only) For further clarification, when an Unbalanced condition exists for line A1g in the Unrestricted worksheet, "Unbalanced" will display on line A6 of the Unrestricted/Restricted worksheet in addition to displaying on line A1g of the Unrestricted worksheet

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Form RL/RLI – Revenue Limit Summary

District Only

- Removed the Charter Schools section (heading and lines 41a and 41b) since the technical review checks were revised to exclude charter schools

County Only

- *Preloaded the Ratio of Special Education Property Taxes to Total Property Taxes, (line 32), since it is a constant number*

Form SEA – Special Education Revenue Allocations

Updated to reflect changes in the 2002-03 P1 SELPA Special Education Funding Exhibit

Form SIAA/SIAB

- Added new Fund 49, Capital Project Fund for Blended Component Units and new Fund 52, Debt Service Fund for Blended Component Units (District only)
- Added new Object 7380, Transfers of Direct Support Costs – Interfund, to the Direct/Indirect Support columns (SIAB only; will be added to SIAA next year)

Revised Fund Forms

- Reinstated printing of the fund reconciliation sections (Assets, Liabilities and Fund Equity) during the Budget Period, in response to numerous LEAs' requests. Since we couldn't make printing of this section optional, we suggest that those LEAs who do not use it, replace the page(s) with a blank that says, "This page intentionally left blank".
- Added new object codes to funds (and to applicable supplemental forms):
 - Object 7370 – Transfers of Direct Support Costs – Effective FY 2003-04
Added to Fund 01
 - Object 7380 – Transfers of Direct Support Costs – Interfund – Effective FY 2003-04
Added to Funds 01, 03, 06, 09, 11, 12, 13, 25, 61
- Revised titles of existing object codes:
 - 5710 – from Direct Costs for Transfer of Service, to Transfers of Direct Costs
 - 5750 – from Direct Costs for Interfund Services, to Transfers of Direct Costs – Interfund
 - 7310 – from Direct Support/Indirect Costs Charges, to Transfers of Indirect Costs
 - 7350 – from Direct Support/Indirect Costs for Interfund Charges, to Transfers of Indirect Costs – Interfund
- Deleted obsolete Debt Service object codes 7631-7639
- Adjusted resource ranges, as applicable, in the Other Federal Revenues and Other State Revenues sections

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Deleted Fund Forms

Account Groups are eliminated in the GASB Statement 34 reporting model

Form 96 – General Fixed Asset Account Group

Form 97 – General Long-Term Debt Account Group

Technical Review Checks

New Warning Checks

- **FUND51-IMPORT** – (Districts only) Added for Estimated/Unaudited Actuals data only during the Budget and Unaudited Actuals reporting periods, to check for existence of supplemental Form 51A if Fund 51 data exists
- **RL-CALC-C** – (*County only*) Added during Budget and Unaudited Actuals reporting periods, to verify that revenue limit sources reported in the general ledger equal those reported in Form RL/RLI (*same as RL-CALC for districts*)

New Fatal Checks

- **INTERFD-DIR-SUPP** – Created to check balancing of new Object 7380 (Transfers of Direct Support Costs – Interfund), during the Budget and Unaudited Actuals reporting periods
- **INTERFD-DIR-SUPP-FN** – Created to check balancing of new Object 7380 (Transfers of Direct Support Costs – Interfund) by function, during the Budget and Unaudited Actuals reporting periods
- **INTRA-FD-DIR-SUPP** – Created to check balancing of new Object 7370 (Transfers of Direct Support Costs), during the Budget and Unaudited Actuals reporting periods
- **INTRA-FD-DIR-SUPP-FN** – Created to check balancing of new Object 7370 (Transfers of Direct Support Costs) by function, during the Budget and Unaudited Actuals reporting periods

Warning Checks Changed to Fatal – These checks must now be cleared rather than explained

- **CHK-FUNCTIONxOBJECT** – Changed from Warning to Fatal for Estimated and Unaudited Actuals data during Budget and Unaudited Actuals reporting periods; now this check is Fatal for all data types and reporting periods
- **LOTTERY-CONTRIB** – Changed from Warning to Fatal for Budget and Unaudited Actuals reporting periods; remains Warning for Interim periods. Revised to allow transfers out (negative amounts) in Resource 1100 for objects 8980-8999

Revised Checks

- **BALANCE-FDxRS, BALANCE-FDxRS-AGENCY, and CEFB=FD-EQUITY**
Revised to sum objects 9400-9499. (Last year these checks were changed to subtract accumulated depreciation objects 9425, 9435 and 9445 because the software was changed)

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to require positive numbers for these objects. This year the software was changed back to require negative numbers.)

- **CHK-DEPENDENCY** – Added text in the EXCEPTION message for further clarification on the order in which to open the forms
- **CHK-RESOURCExOBJECT** – Revised to check Object 9791 for Actuals to Date and Projected Year Totals data during the Interim periods (all other objects 9700-9799 are excluded from this check for Actuals to Date and Projected Year Totals data during the Interim periods)
- **GLTD-ACTIVITY** – Renamed to **LTD-ACTIVITY** to reflect change to long-term debt from general long-term debt, and now checks data from the new supplemental Form DEBT instead of deleted Form 97A
- **INTERFUND-DIR-COST** – Renamed to **INTERFD-DIR-COST** for consistency with other related checks, and Passed and Exception messages modified to reflect the revised title of Object 5750 (Transfers of Direct Costs – Interfund)
- **INTERFD-DIR-SUPP-IND** – Renamed to **INTERFD-INDIRECT**, and Passed and Exception messages modified to differentiate from checks for the new objects (7370 and 7380) created to distinguish transfers of Direct Support Costs from transfers of Indirect Costs
- **INTERFN-DIR-SUPP-IND** – Renamed to **INTERFD-INDIRECT-FN**, and Passed and Exception messages modified to differentiate from checks for the new objects (7370 and 7380) created to distinguish transfers of Direct Support Costs from transfers of Indirect Costs
- **INTRA-FD-DIR-COST** – Passed and Exception messages modified to reflect the revised title of Object 5710 (Transfers of Direct Costs)
- **INTRA-FD-DIR-SUPP** – Renamed to **INTRA-FD-INDIRECT**, and Passed and Exception messages modified to differentiate from checks for the new objects (7370 and 7380) created to distinguish transfers of Direct Support Costs from transfers of Indirect Costs
- **INTRA-FN-DIR-SUPP** – Renamed to **INTRA-FD-INDIRECT-FN**, and Passed and Exception messages modified to differentiate from checks for the new objects (7370 and 7380) created to distinguish transfers of Direct Support Costs from transfers of Indirect Costs
- **OBJ-POSITIVE** – Revised to exclude accumulated depreciation objects 9425, 9435 and 9445, since their normal balance will be negative
- **REV-POSITIVE** – Revised to exclude Contributions (objects 8980-8999)
- **RL-CALC** – Revised to exclude Charter Schools Entitlement (Object 8015) for Fund 01 instead of adding it in for Fund 09, and also to work for both Basic Aid and non-Basic Aid districts

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Deleted Checks

- **BALANCE-FDxRS-GRP96** – No longer needed since Account Group 96 no longer exists
- **BALANCE-FDxRS-GRP97** – No longer needed since Account Group 97 no longer exists
- **GLTDAG-POSITIVE** – No longer needed since Account Group 97 no longer exists
- **RL-CALC-BASIC-AID** – No longer needed since RL-CALC was modified to check Basic Aid as well as non-Basic Aid districts

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Hardware and System Requirements

For the SACS software to function properly your system must meet the following minimum requirements:

- 486/100 MHZ PC-compatible computer running Windows 95, 98, 2000, NT, or XP
- 60-100 Megabytes of disk space available on the hard drive
- 16 Megabytes of available Random Access Memory (RAM)

The software will run very slowly using a PC with the minimum requirements. For enhanced performance, it would be ideal to use at least a Pentium III class machine running at 550 Megahertz with 6.44 Gigabytes of hard disk space and 128 Megabytes of RAM. In addition, the display resolution should be set at a minimum of 800 x 600 pixels. At lower resolutions, some windows may not be completely visible on the screen. To change your display resolution, go to your PC's Control Panel, select Display, click on the Settings tab, then move the slide marker located in the Desktop area to at least 800 x 600 pixels and click OK. (The SACS software will not function on Macintosh machines, including those with PC cards.)

LOCAL AREA NETWORK

The SACS software was designed as a single-user system. Some pieces of the software must be PC resident (i.e., reside on the PC's hard drive). The installation files may be copied to a networked drive for installation purposes; however, the software must be installed on each user's PC individually. The installation to a network drive could prove to be technically challenging and unsupportable. We hope to make the SACS software multi-user, and therefore network ready, in the near future.

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Installing the Software

The SACS2003 software installs differently depending on the operating system and system setup being used. You may be prompted up to three times to restart your computer during the initial installation, especially if you have recently upgraded your operating system or if you do not have last year's software on your computer. If you are using Windows 2000 or Windows NT and do not have administrative rights, please contact your network administrator and refer him/her to these instructions before the software is installed.

Note for Windows 2000/NT Users: Due to the restrictive nature of the Windows 2000/NT environment, some users have had difficulty installing the SACS software. If the software is being installed on a networked PC and the user does not have administrative rights, it will likely require the assistance of a system administrator. We at CDE use Windows 2000 and find it easier and less troublesome to install the software by following these procedures:

- Temporarily change the user's level of access to that of the system administrator;
- Have the user log onto the network;
- Install the software;
- Change the user's level of access back to its original setting; and
- Restart the computer.

If this process is not used and the software is installed using a user ID other than that of the user (e.g., system administrator ID), system settings will need to be changed before the user can use the software.

As with all software installations, make sure other programs on your computer are closed before starting the SACS2003 installation. Again, Windows 95 and 98 users may be prompted up to three times to restart their computers during the initial installation. Also, SACS2003 will install version 5.05.05.2509 of Sybase SQL Anywhere. If you have an older version already installed on your computer, the files will be overwritten during installation. If you have a later version already installed on your computer, you may want to use the Custom Installation option and make sure the "sqlany" component is not selected.

SOFTWARE DEFAULTS

It is recommended that the software defaults are used to install the software. To accept the defaults during installation simply choose "Next" when prompted. Following is a list of the software defaults.

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Installing the Software - continued

- Install SACS2003 to “C:\SACS2003\”—Any other directory name can be used and will be created during install if it does not already exist.
- Setup Type: “Complete”—The program will be installed with the most common options.

INSTALLING VIA INTERNET DOWNLOAD

Downloading the Software—Before beginning the download, identify (or create) a clean subdirectory into which you will download the SACS2003Budget.exe zipped file. Go to our Web site < <http://www.cde.ca.gov/fiscal/software/SACS2003.htm> >. Right-click on SACS2003Budget.exe, select “save link as” (or “save target as” or “copy to folder”), then select the subdirectory into which the SACS2003Budget.exe file will be downloaded. Once the file is downloaded, you will be ready to start the SACS2003 software installation.

Installing the Software Using the Downloaded File—Make sure all other programs on your computer are closed before starting the SACS2003 installation. Once all other programs are closed, use one of the following methods to install the software from the downloaded files:

- Start/Run—Click on the Start button, click on Run, then using the drop down menu select the downloaded SACS2003Budget.exe file.
- Windows Explorer—Right-click on the Start button, click on Explore, find and double-click on the downloaded SACS2003Budget.exe file.
- My Computer—Double-click on the My Computer icon on your desktop, find and double-click on the downloaded SACS2003Budget.exe file.

STARTING THE SOFTWARE

Readme File: Before using the software for the first time after a new installation, we encourage you to read the Readme.txt file that has been installed in your C:\SACS2003 directory. It includes a summary of the changes in the software and any problems we have encountered. Also, you may want to refer to Attachment B—SACS Software Questions and Answers (page 77) for additional information.

To start the SACS software, double-click on the SACS2003 icon on your desktop (created during the installation) or click on the Start button, then Programs, then SACS2003, then SACS2003 again (or if the system defaults were not used, use the appropriate folder names).

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Installing the Software - continued

UNINSTALLING/RE-INSTALLING THE SOFTWARE

If it should become necessary to re-install the software, you must first uninstall the current copy from your computer. **Uninstalling and/or re-installing the software will delete all of the data that was imported or keyed into the software.** If you have data you wish to save, you may use the Export/Other option (see page 66 of this user guide) to save the data.

To uninstall the software, go to My Computer on your desktop, double-click on Control Panel, double-click on Add/Remove Programs, click on SACS2003, and click on Add/Remove. It may take a couple of minutes for the next window (InstallShield Wizard is used to uninstall the program) to display. When it does, click on “Remove,” this will remove the SACS2003 program files and clear the registry. The uninstall process is complete when SACS2003 no longer appears in the Add/Remove Programs selection window.

NOTE: If you have other versions of the SACS software on your computer, they may not run after a SACS2003 uninstall until you have re-installed SACS2003. This is because drivers that the SACS software uses are removed and must be re-installed.

UNINSTALLING PRIOR YEAR’S SOFTWARE

To remove prior versions of the software, follow the procedures listed above (under “Uninstalling/Re-installing the Software”) before you install the SACS2003 software. Prior versions of the SACS software must be removed in the reverse chronological order, i.e., they need to be uninstalled in the reverse order that they were released. For example, if a computer has SACS2001, SACS2001ALL, SACS2002, SACS2002ALL, and SACS2003, the software must be uninstalled in the following order: SACS2003, SACS2002ALL, SACS2002, SACS2001ALL, SACS2001.

Uninstalling prior versions of the software after the SACS2003 software is installed will cause the SACS2003 software to no longer open. If you accidentally uninstall prior versions of the software after you’ve installed the SACS2003 software and find the SACS2003 software will not open, try this workaround: After the prior versions are uninstalled, then uninstall and re-install the SACS2003 software. If the current software still does not open, then uninstall and re-install the SACS2003 software one more time.

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Defining Preferences

PREFERENCES SCREEN

The first time you run the SACS software, the Preferences screen will automatically open to the LEA Preferences tab, enabling you to establish your LEA identity and the reporting period. Once defined, the software will save these settings until you change them.

After the initial setup of the preferences, this screen may be accessed from the Setup option on the Main Menu for any future changes.

LEA Preferences

The LEA Preferences screen is where the LEA, fiscal year, and reporting period are defined. These preferences must be defined in order to access and work with the correct data. *County offices will need to change the LEA Preferences for each district being processed. (Exception: It is not necessary to change the LEA Preferences in order to import data into the SACS software, but the preferences must be changed to view the data.)*

- **LEA**—Click on the drop down box arrow to open the list of active LEAs. You may type in your seven-digit county-district-school code (CDS) or scroll down the list to select it. The list is arranged by county and then district code. It is important to verify that the correct CDS code prefixes the district name since duplicate district names exist.

Your CDS code can be found in the *California Public School Directory*. For example, the code given in the directory for Lakeport Unified School District of Lake County is 17-64030. Within that extended code, 17 designates Lake County and 64030 designates the district.

NOTE: JPAs should have their own unique five-digit district code in the 40000 series. Do not use a district's 60000 or 70000 code or the Regional Occupational Centers and Programs' 74000 numbers listed in the 2003 *California Public School Directory*. If you need a JPA CDS number, contact the School Fiscal Services Division at (916) 322-1770.

Once defined, the SACS software will automatically display the selected LEA name and CDS code in the title bar of the Main Menu and in the header of each printed report form.

- **Fiscal Year**—The fiscal year will automatically display based on the reporting period selected. If you select Unaudited Actuals, the fiscal year will be 2002-03. The fiscal year can only be manually changed during the Interim period to allow for future year projections.

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Defining Preferences - continued

Reporting Period—The following reporting periods are available:

- Single Budget—July 1
- Dual Budget—July 1
- Dual Budget—September 8
- Unaudited Actuals
- First Interim
- Second Interim
- End of Year Projection

Click on the applicable reporting period. Notice that when selecting either July 1 Single or July 1 Dual Budget, Estimated Actuals is automatically selected and cannot be changed. However, during September 8 Dual, you can select either Estimated or Unaudited Actuals. **NOTE: The Unaudited Actuals selection during the September 8, Dual Budget is only for completing Budget reports. The Unaudited Actuals reporting period must be used to complete Unaudited Actuals financial reports.**

System Configuration

The System screen displays the location of the template files (report forms) and the ODBC database connection. Both of these are automatically configured to match the installation defaults. If the installation defaults are modified during install, the template files location may also need to be changed. (See “Location of template [*.vts] files” below.)

- Location of template (*.vts) files—The location of template (*.vts) files is for establishing access to the report forms contained in the software. The directory location default is “C:\SACS2003\templates\.” If, during the software installation, the template files were installed in another directory or drive, use the Change button to designate the correct directory path.
- ODBC Database Connection String—The ODBC database connection string contains the SACS software data source name, user id, and password used by the SACS software when connecting to the SACS2003 database. The default string is: Provider=MSDASQL.1;Persist Security Info=False;Data Source=SACS2003;SACUSER;SACS;SACS. Normally, this should not be changed. **USE CAUTION** in making any changes to these parameters—the software will not function if they are not correct.

SACS Software User Guide

Exploring the Main Menu

The Main window is a backdrop for the rest of the system and provides access to all features via the menu bar. This window is displayed upon opening the SACS software application.

The first row of the Main window displays the LEA and reporting period, as defined in the Preferences screen, as well as the open window or form. The second row of the Main window is a drop-down menu bar. Each menu option and its functionality is described below. The underlined letters indicate the key by which those menu options can be accessed once the selection list is open.

File: Contains data and application utilities

<u>I</u> mport	Upload data to SACS Software
<u>E</u> xport	Download data from SACS Software to a disk/drive
D <u>a</u> ta <u>S</u> ets	View or delete current data sets, by LEA and data type
<u>L</u> EA Maintenance	Add or change LEA information
<u>U</u> pdate Validation	Update the valid codes and combinations tables
<u>P</u> rint	Print open report
<u>E</u> xit	Exit the SACS application

Forms: Contains the screens for data entry, data review, and forms printing

<u>T</u> able of Contents/Print Forms	Access the Table of Contents form/print multiple forms
<u>U</u> ser Data Input/Review...	Enter or modify non-imported General Ledger data; view, total, or delete General Ledger and Supplemental data
<u>C</u> omponents of Ending Fund Balance...	Access Ending Fund Balances and enter designations, by Fund and Resource
<u>F</u> unds...	Access Fund forms
<u>S</u> upplementals...	Access Supplemental forms
<u>C</u> riteria and Standards...	Access Criteria and Standards <i>and BRL</i> forms
<u>L</u> EA Custom Info...	View LEA defined data

Reports: Contains the selection menus for special data reports

P <u>r</u> ogram by Resource...	View and print expenditure reports by Resource
D <u>e</u> termination of Major Funds	View and print Determination of Major Funds Report
G <u>o</u> vernment-wide Reporting...	Access reports for GASB 34 government-wide reporting

SACS Software User Guide

Exploring the Main Menu - continued

Setup:	Contains user and system definitions	
	<u>P</u> references...	Change or view LEA, fiscal year, reporting period, template files location, database connection information, and user ID
TRC:	Contains the Technical Review Checklist process	
	<u>T</u> echnical Review...	Access Technical Review Checklist for verifying data
	<u>E</u> xplanations...	Access Explanations section of the TRC to enter narratives for those items that have valid exceptions
Window:	Contains options to organize open windows	
	<u>C</u> ascade	Cascade the current window sheets
	Tile <u>H</u> orizontal	Tile the current window sheets horizontally
	Tile <u>V</u> ertical	Tile the current window sheets vertically
	<u>A</u> rrange Icons	Arrange all minimized window icons
Help:	Contains information about the SACS software	
	<u>A</u> bout SACS2003...	View SACS software version and copyright information, and system information

SACS Software User Guide

Printing

PRINTING ONE FORM AT A TIME

Normal Printing

To print any of the forms or the TRC report one at a time, open the form or run the type of TRC you wish to print then click on the Print button at the bottom of the window, or select the File menu option from the Main Menu and then choose Print.

To print a form without opening it, click on the form name in the menu list to highlight it, then right-click on the form name, and then click on Print Form in the drop down menu. A window will display where print options can be defined. (Be aware that the form is still loading in the background so, depending on the form being printed, it may take a while for the Print window to appear.)

Printing Blank Forms

To print a blank form, choose Forms from the Main Menu, then click on Funds and Acct Groups, Supplementals, or Criteria and Standards, whichever is applicable. Highlight the form name you wish to print, then click on the Print Blank button at the bottom of the screen or right-click on the highlighted form name in the menu list, then click on Print Blank Form. A window will display where print options can be defined. (Be aware that the form is still loading in the background so, depending on the form being printed, it may take a while for the Print window to appear.) For those forms containing multiple sections, such as the Criteria and Standards, CAT, and MYP forms, the system will default to print the Entire Workbook. If you would like to print only the first worksheet, change the Print What selection to Selected Sheet(s). (It is not possible to print other than the first worksheet by itself.)

PRINTING MULTIPLE FORMS AT ONE TIME

To print multiple forms, open the Table of Contents, which is accessible through the Forms menu. The Table of Contents displays five “Print” buttons:

- **Print Table of Contents**—Prints the Table of Contents form only.
- **Print All Forms With Data**—Prints all forms the Table of Contents indicates as having “Data Supplied For.”
- **Print Selected Forms With Data**—Prints user-selected forms and any data each of those forms may contain. To select multiple forms, hold down the **Ctrl** key and click on the form numbers.
- **Print All Blank Forms**—Prints all forms (listed in the Table of Contents) as blank forms. Prints no data.
- **Print Selected Blank Forms**—Prints user-selected forms as blank forms. Prints no data. To select multiple forms, hold down the **Ctrl** key and click on the form numbers.

SACS Software User Guide

Printing - continued

Be aware that each form is loading in the background before it is printed. If the printing is canceled, the Cancel button must be pressed for each file originally sent to print. (Note: The TRC may not be printed from the Table of Contents.)

PRINTING OPTIONS

- ✓ **Print Range Option**
The Print Range options within the print window may be used to print specific pages or selected text (where applicable); the default is to print all pages/text. To print sections of reports, when applicable, click on the first record of your selection, [Shift] click on the last record of your selection, then click OK. To print specific pages, enter the beginning and ending page numbers, then click OK.
- ✓ **Printing Orientation**
The orientation (portrait or landscape) for each form within the software defaults to the most appropriate for the form. Unfortunately, with the latest upgrade of the third party spreadsheet application used in the SACS software, the print orientation can no longer be changed using standard windows functionality. However, because the General Fund form (Form 01) prints portrait with a very small font, we have provided for printing the Form 01 forms landscape. When printing Form 01, a message box will display the options of printing portrait or landscape. Changing the orientation to landscape will increase the font size, making the form easier to read.

CAUTION: Changing the print orientation may alter the form format and/or page breaks, as well as increase or decrease the number of pages.

PROBLEMS PRINTING FORMS/REPORTS

The SACS software uses Windows printer drivers. If you experience printing problems, check to make sure you have the latest printer drivers by contacting the printer manufacturer. If you are experiencing printing problems on a local area network, contact your network administrator.

SACS Software User Guide

Tips for Using the SACS Software

Following are guidelines to help you understand how data is contained in the SACS software and to assist you in moving about quickly and efficiently:

✓ **Database Versus Form**

The SACS software is DATA based rather than FORM based. This means that the data is stored in one big database rather than in each individual form. As such, the application extracts the data from the database each time a form is opened. When data is changed either by import or manual input, each form that uses that data will automatically reflect the change the next time the form is accessed.

✓ **Form Dependencies Are in the Technical Review Checklist**

Those forms that contain general ledger data or supplemental data from another form must be re-extracted (opened and saved) any time relevant general ledger or supplemental data is changed. There is a technical check to identify such occurrences.

✓ **Automatic Form Tracking**

The SACS software automatically displays the available forms based upon the current LEA and reporting period (defined in the Preferences screen). For example, for a JPA, only those forms applicable to a JPA, based upon the reporting period, are available. (For a complete list of forms see Attachment A.)

✓ **Changes to Data**

In the SACS software, data is tracked as one of three types:

- **Imported**—Data imported from user's accounting system. Once imported, general ledger data cannot be manually changed within the SACS software. Changes to imported data must be made in the source system and re-imported into the software.

EXCEPTION: In the interim periods, imported general ledger data may be modified in the User Data Input/Review Screen. (For further information see page 30.)

- **Calculated**—Calculations made during import, upon closing the user data input and components of ending fund balance windows, or within the forms. Calculated data cannot be modified directly; instead, the source data used in the calculations must be changed.
- **Entered**—General ledger or supplemental data keyed by the user. Entered data may be changed at any time. Any calculations dependent on entered data will automatically be changed when affected forms are opened and saved.

SACS Software User Guide

Tips for Using the SACS Software - continued

- ✓ **No +/- Signs for Normal Balances**
Values with normal balances do not display plus or minus signs. When a value is opposite of what is expected, it is displayed within parentheses. Exception: The accumulated depreciation contra-asset accounts (objects 9425, 9435, and 9445) have been redefined as debit accounts rather than credit accounts, and require that their credit balances be reported as negatives. This change will be included in the 2003 edition of the *California School Accounting Manual*.
- ✓ **Move by Row**
To move down vertically within a form, use the [Enter] key. The cursor will move down the page to the next entry field, bypassing any extracted, calculated, or locked fields. The arrow keys move the cursor to the next or previous field regardless of the field type or whether data entry is allowed.
- ✓ **Move by Column**
To move across horizontally within a form, use the [Tab] key to move to the right and [Shift] [Tab] to move to the left. The cursor will move across the page to the next entry field, bypassing any extracted, calculated, or locked fields. The arrow keys will move the cursor to the next or previous field regardless of the field type.
- ✓ **Locked Fields**
If data entry is attempted in a field that does not allow it, a “Locked cells cannot be modified” message will be displayed. In those cells that are two rows tall, simply move your cursor down to the next row to enter data.
- ✓ **Selecting From a List**
In certain windows you may have a list of data choices (Data Sets, for example). To choose several individual items in a list, press and hold the **Ctrl** key and click on each item. To select all items in a list, click on the first item then press and hold the [Shift] key and click on the last item.
- ✓ **Clear Cell Value—Entered Values**
To clear an entered value, select the cell and press the [Delete] key on your keyboard. You may only clear values that have been entered. **NOTE: Do not use the space bar to delete entries; it will cause problems in the database and errors in the TRC.**
- ✓ **Clear Cell Value—Extracted Values**
To clear a cell where its data is extracted but can be overwritten (e.g., Forms CASH and 01CS), you must enter a zero in the cell. If extracted cells are cleared by pressing the

SACS Software User Guide

Tips for Using the SACS Software - continued

[Delete] key rather than entering zero, the cells' data may be re-extracted when the form is opened—overwriting the deletion every time the form is reopened.

- ✓ **Entering Cents; Rounding Cents**
All dollar values display in the SACS software with two decimal places; whole numbers will automatically have .00 added to them. Numbers that have been rounded to the nearest dollar may be imported into the software, but the data must still pass all the technical checks, most of which have a \$10 rounding allowance. NOTE: If importing rounded numbers, please ensure the numbers were actually rounded and not simply truncated.
- ✓ **Multiple Windows**
Multiple windows (i.e., multiple supplemental forms) may be opened simultaneously within the SACS software. However, we suggest you limit the number of open windows since an excessive number of open windows may cause the computer to run out of physical/virtual memory, causing the application to error and close down. In addition, changes made to one form may affect another open form, in which case the open form will not be updated until closed and reopened.
- ✓ **View Sizing**
Forms may be sized on the screen according to your individual viewing preference by adjusting the view mechanism at the top of each form. To adjust the view, either click the mouse to the point you would like the view sizer to move, or drag the view sizer to the preferred size. After clicking on the view sizer, the arrow keys on the keyboard may also be used to adjust the view size.
- ✓ **Unbalanced/Excessive Messages**
Upon closing a form that contains “Unbalanced” data or an “Excessive” amount, a message window will display on the screen identifying the area(s) in the form that needs to be revised. Forms containing this type of message include CORR, *JUV*, L, MYP, PCRAF, ROP, SEA and TRAN.

PITFALLS TO AVOID

This information will help you avoid the most commonly encountered problems.

- ✓ **Memory Usage**
The SACS software may run more quickly with few or no other software applications open at the same time.

SACS Software User Guide

Tips for Using the SACS Software - continued



Printing Forms/Reports

The SACS software uses Windows printer drivers. If you experience printing problems, check to make sure you have the latest printer drivers by contacting the printer manufacturer. If you are experiencing printing problems on a local area network, contact your network administrator.

SACS Software User Guide

Data Processing Sequence

All data input into the SACS software, either through the import process or manual entry, is stored in a database, enabling the software to extract directly from the database into each applicable form. As such, general ledger data is extracted into the fund, supplemental, and criteria and standards forms, and supplemental data is extracted into the criteria and standards forms, where applicable, limiting the amount of manual input to complete the forms.

Below is the recommended sequence for completing the reporting process within the SACS software. Detailed descriptions of each of the tasks involved begin on page 30.

BUDGET AND UNAUDITED ACTUALS

- Preferences—Select LEA and Reporting Period.
- Supplementals—Complete, save, and print supplemental forms A and RL.
- Import/User Data Input—Import general ledger Budget and Actuals data from LEA accounting system. Manually input, using the User Data Input/Review screen (see page 30 for additional information), any general ledger data that is not maintained in the LEA accounting system. See the Importing Data section on page 27 for details about automatic recalculations done after the import, reimport, and user data input processes.
- TRC-Import and TRC-General Ledger—Run the TRC-Import and TRC-General Ledger modules for budget and actuals data, that check the imported and manually entered general ledger data for valid SACS codes, combinations of codes, ending fund balances, interfund and intrafund balances, components of ending fund balances, and various other balances. Fatal exceptions will need to be corrected; warning exceptions should be corrected or must be explained; informational exceptions may be corrected or explained.
- General Ledger Data Corrections—Make general ledger data corrections, as necessary, in the LEA accounting system, then reimport applicable fund(s). Re-run TRC-Import and TRC-General Ledger to verify changes. Also see the Importing Data section on page 29 for details about automatic recalculations done after the import, reimport, and user data input processes.
- Supplementals—Complete and print supplemental forms 51A, 53A, 76A, 95A, ASSET, CA/CB, CAT, CEA/CEB, CC, CORR, DAY, DEBT, ICR, *JUV*, L, PCRAF, PCR, ROP, SEA, SIAA/SIAB, and TRAN as applicable to your type agency and reporting period. On Form CA, review the Data Summary worksheet to verify critical data

SACS Software User Guide

Data Processing Sequence - continued

elements. (Refer to Attachment A to identify the supplemental forms requiring key entry versus those that are fully extracted from general ledger data.)

- TRC-Supplemental—Run the TRC-Supplemental module which checks for required supplemental forms and conditions within those forms. Fatal exceptions will need to be corrected; warning exceptions should be corrected or must be explained.
- Supplemental Data Changes—Make supplemental data changes, as necessary, in the applicable supplemental forms. If it is necessary to make changes to, and subsequently re-import, general ledger data, refer back to the prior page for General Ledger Data Corrections. Re-run TRC-Supplemental to verify changes.
- General Ledger Data Corrections—Make general ledger data corrections, as necessary, in the LEA accounting system or Components of Ending Fund Balance screen, then re-import applicable fund(s), if necessary. Re-run TRC-Import and TRC-General Ledger to verify changes. Also see the Importing Data section on page 29 for details about automatic recalculations done after the import, reimport, and user data input processes.
- Components of Ending Fund Balance—Within the Components of Ending Fund Balance screen, enter or revise applicable components of ending fund balance, by resource. Re-run TRC-Import and TRC-General Ledger to verify changes (including the components of ending fund balance). Also see the Importing Data section on page 29 for details about automatic recalculations done after the import, reimport, and user data input processes.
- Fund Forms—When the general ledger data is finalized, open, review, and print fund forms as necessary. For the Budget period only, **save Form 01** so applicable data will extract appropriately into Form 01CS and Form MYP.
- Criteria and Standards (Budget period only)—Complete, save, and print a Criteria and Standards form for each applicable fund. Form 01 must be opened and saved first. *County offices should open, save, and print the BRL before completing the Criteria and Standards.*
- Multiyear Projections (Budget period only)—Complete, save, and print Form MYP if using the SACS form for multiyear projections. (Reminder: Form 01 and Form 01CS, and Form RL for districts must be saved first.)
- Table of Contents—View or print the Table of Contents to ensure all applicable forms are completed. You may find it helpful to compare the Table of Contents to Attachment

SACS Software User Guide

Data Processing Sequence - continued

A of the user guide. In addition, all forms can be printed from the Table of Contents window.

- TRC-Export Validation—Run the TRC-Export Validation module that checks for required forms and forms that need to be opened and saved due to general ledger and/or supplemental data changes (dependencies).
- Export—Export data to disk using the Official option for submission to the reviewing agency, if required. **Note: Unaudited Actual submissions to the state must be done as “Official” unless the CDE has given the LEA permission, prior to submission, to use the “Other” export option. A cover letter must accompany the Unaudited Actual submission created with the “Other” export option, explaining the reason for not using the “Official” export.**

INTERIMS

- Preferences—Select the LEA and Reporting Period.
- Supplementals—Complete, save, and print supplemental forms AI, CI, RLI (optional), and CASH, as applicable.
- Import/User Data Input—Import general ledger Original Budget, Board Approved Operating Budget, Actuals to Date, and Projected Year Totals data, as applicable, from LEA accounting system. Manually input, using the User Data Input/Review screen (see page 30 for additional information), any general ledger data that is not maintained in the LEA accounting system. As an alternative, data may be key entered directly into the unrestricted and restricted pages of the fund forms, but only for those columns of data where no imported data exists and where no data has been manually keyed on the User Data Input/Review screen. **NOTE:** TRCs cannot be run on data key entered directly into the fund forms.
- TRC-Import and TRC-General Ledger—Run the TRC-Import and TRC-General Ledger modules for each of the four types of interim data, to validate SACS codes and combinations of codes on the imported/input general ledger data. Fatal exceptions should be corrected; warning exceptions should be corrected or must be explained; informational exceptions may be corrected or explained.
- General Ledger Data Corrections—Make general ledger data corrections, as necessary, in the LEA accounting system, then reimport applicable fund(s). Re-run TRC-Import and TRC-General Ledger to verify changes. Also see the Importing Data section on

SACS Software User Guide

Data Processing Sequence - continued

page 29 for details about automatic recalculations done after the import, reimport, and user data input processes.

- Components of Ending Fund Balance—Within the Components of Ending Fund Balance screen, enter or revise applicable components of ending fund balance, by resource. Re-run TRC-Import and TRC-General Ledger to verify changes. Also see the Importing Data section on page 29 for details about automatic recalculations done after the import, reimport, and user data input processes.
- Fund Forms—When the general ledger data is finalized (including the components of ending–fund balance, open, review, save, and print the applicable fund forms. **NOTE: Form 0I must be saved for the data to be extracted into the Multiyear Projections (Form MYPI) and Criteria and Standards (Form 01CSI) forms.**
- *Supplementals (Counties only)*—Complete, save, and print supplemental forms JUV and ROP if using JUV and ROP data in Criteria and Standards reserves calculations.
- Criteria and Standards and Multiyear Projections—Complete, save, and print the Criteria and Standards form, and then the Multiyear Projections form, if using the SACS form for multiyear projections.
- Table of Contents—View or print the Table of Contents to insure all applicable forms are completed. You may find it helpful to compare the Table of Contents to Attachment A of the user guide. In addition, all forms can be printed from the Table of Contents window.
- TRC-Export Validation—Run the TRC-Export Validation module that checks for required forms and forms that need to be opened and saved due to general ledger and/or supplemental data changes (dependencies).
- Export—Export data to disk for submission to the reviewing agency, if required. (Note: “Official” export is not available during the Interim periods.)

SACS Software User Guide

Importing Data

The Import module, accessed under the File menu option from the Main Menu, enables users to incorporate financial system data or SACS data prepared on another computer into the SACS software.

IMPORT—OTHER

Use the Other option for importing data that was either exported from an LEA's financial system or exported from another computer using the Export-Other option in the SACS software. When data is imported using the Other option, the software performs some automatic checks and calculations, depending on the reporting period and type of data.

- Budget and Unaudited Actuals periods—Reserves, designations of fund balance, and ending fund balances are recalculated by fund and resource. Budget beginning fund balances are recalculated to equal the actuals ending fund balances by fund and resource.
- Interim Periods—Designations of fund balance and ending fund balances are recalculated by fund and resource.
- Budget and Interim Periods—Asset and liability accounts (Objects 9100-9699) and funds 76 and 95 for budget data are ignored during import and cannot be input. Although not required, assets and liabilities are allowed for estimated actuals data.
- All Periods—Zero amounts are ignored to alleviate receiving fatal account code and combination technical review check errors.

See the Components of Ending Fund Balance section on page 33 for further details.

NOTE: Running Import-Other after supplemental forms have been completed will cause a dependency alert in the Export Validation TRC. To clear the dependency alert, which is necessary for Official export, the affected forms must be re-opened and saved.

SACS Software User Guide

Importing Data - continued

FIRST-TIME SACS SOFTWARE USERS PREPARING BUDGETS

If you have imported 2003-04 budget data but do not have 2002-03 actuals data in SACS and use other than Object 9791 for your beginning fund balance, you will need to input (using the User Data Input/Review screen) 2002-03 actuals data for Object 9791 for each fund and resource. The software will use this data to calculate the 2003-04 beginning fund balances by fund and resource. In addition, the Technical Review Checks for actuals data are not applicable for users with budget data only; therefore, the “Official” export is also not applicable.

Import From a Financial System

Import-Other can be used to electronically incorporate financial data into the SACS software. In this way, fiscal data residing on a mainframe or mini-computer can be processed through the SACS software, thereby taking advantage of the technical review checks, automatic extraction programs for supplemental forms, and standardized reports, as well as eliminating dual data entry.

To utilize the mainframe import feature, a program is necessary to deliver the mainframe data in the file format recognizable by the SACS software (see Attachment C). Multiple types of data (for example, actuals and budget or all four types of interim data) and data for multiple LEAs may be included in a single import file. Once the data is available in the correct format, import the data using the “Other” option. When importing “Other,” the software defaults to delete any forms already existing in the software (funds, supplementals, etc.) that are being imported.

Import From the SACS Software

Import-Other can be used to import data that was previously exported using the SACS software.

IMPORT—OFFICIAL (Not currently available in the Interim periods)

The Import-Official option will primarily be used by the reviewing agencies to import data that was previously exported from the SACS software using the Export-Official option. (The Official export option is used to validate and submit data to a reviewing agency.) Unlike the Import-Other option, this option does not perform any recalculations. Data that has been Officially imported may be viewed and Officially exported without having to rerun the Technical Review Checks as long as no changes are made. (For example, a county office would Officially import a file that was Officially exported by a district and would, if no changes were made, Officially export the data for submission to the CDE.)

SACS Software User Guide

Importing Data - continued

IMPORTING THE DATA

- **File Name**—Use the Browse button to locate the file(s) to import (multiple files may be selected for import by pressing the **Ctrl** key then clicking on each desired file), or type in the path and file location.
- **Type of Import**—Choose the type of import, either Official or Other. If this is the first time the data is being imported, or you are unsure which type of export was done, use the default option of Other.

CAUTION: When running a multiple-file import, be careful not to select files that are associated with the same LEA/reporting period/type of data. If more than one file is imported for a particular LEA/reporting period/type of data, the last file imported will overwrite the data imported from the preceding file(s).

- **Deleting Existing Data**—Select whether all data or only those forms being imported should be deleted from the database upon import. When using Import-Other, the software defaults to delete only those forms already existing in the software (funds, supplementals, etc.) that are being imported.

<p>CAUTION: Importing data using the Delete ALL Data option deletes all data in the database for the particular LEA, Fiscal Year, Reporting Period, and Type of Data.</p>
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- **Running the Import**—Click on the Import button once the file name is designated and the type of import is selected. On-screen messages will display during the import process and may be printed using the Print button once the import process is complete. If needed, click on the Stop button to discontinue the import while the import process is running.
- **Close and Go To Technical Review**—To validate the imported data immediately after the import process is complete, click on the Close and Go To Technical Review button. The TRC module may also be accessed at any time from the TRC option on the Main Menu.

SACS Software User Guide

User Data Input/Review

The User Data Input/Review screen is accessed under the Forms menu option from the Main Menu. It is here that general ledger fund data can be entered if imported data for the fund does not already exist. In addition, all general ledger fund data and supplemental form data stored in the SACS software database can be reviewed and deleted here. (Supplemental form data cannot be added or modified in this screen; it must be done in the applicable form.)

Based upon the current LEA and reporting period, the applicable types of data will be displayed in the selection box in the upper left-hand corner of the screen. Click on the type of data you want to work with (e.g., Budget or Actual), then click on General Ledger Fund Data to add, delete, modify or review general ledger data, or Supplemental Form Data to delete or review supplemental data.

Upon closing the User Data Input/Review screen after adding, modifying or deleting data, the software recalculates reserves, all ending fund balances, and budget beginning fund balances. See the Components of Ending Fund Balance section on page 33 for further details.

DATA INPUT

Add a Record

General ledger data may be entered for any fund where imported data for that fund does not already exist in the database. **EXCEPTION: General ledger data for the interim reporting periods may be added even if imported data already exists.** To add general ledger data, click on the Add button at the bottom of the screen and a pop-up window will provide the fields to be entered. **Use the Tab key to move from one field to the next.** For negative values, use the “-” sign before the number. When all fields have been entered, press [Enter] or click OK. To add a subsequent record, either press [Enter] or click on Add again and the pop-up window will appear with the data from your previous entry. Update all appropriate fields for the new record and click OK. (The software will only allow one record per SACS account.)

Modify a Record

If general ledger data has been entered rather than imported (Flag = E in the last column of the User Data Input/Review screen), it may be modified. **(Imported data [Flag=I] may not be modified except during the interim periods. Calculated data [Flag=C] cannot be modified directly; instead, the source data used in the calculations must be changed.)** Click anywhere on the record to be modified, then click on the Modify button at the bottom of the screen. The pop-up window will display the record and allow changes to be made. Use the [Tab] key to move from one field to the next. When all fields have been modified, press [Enter] or click OK.

SACS Software User Guide

User Data Input/Review - continued

NOTE: When adding or modifying general ledger data, the software will check for valid codes but not for valid code combinations; valid code combinations are checked during the Import phase of the Technical Review Checklist.

DATA REVIEW

In addition to viewing the general ledger and supplemental data on the User Data Input/Review screen, from this screen you can also total selected records and print either all or a portion of the data.

- Total Records

The Total button on the bottom of the screen can be used to quickly and easily total selected records, either general ledger or supplemental data. To total records, highlight the particular records to be totaled, then click on the Total button. A message box will display the result of the calculation, including the number of records totaled. This is very useful if you want to balance a particular account—for example, ending fund balance. Just sort the records by object (by clicking on the Object column heading), click on the first 979Z record, then Shift click on the last 979Z record. Once all 979Z records are highlighted, then click on the Total button.

- Printing

You may print the entire list of general ledger fund data, an individual record, or a group of records. To print the entire list, click on the Print button, then click on All for the Print Range. To print an individual record, click anywhere on the record you wish to print, click on the Print button, then click on Selection (this is the default) for the Print Range. There are two ways to select a group of records to print: 1) Click on the first record of the group you would like to print, press the [Shift] key and click on the last record of the group you'd like to print, click on the Print button, then click on Selection for the Print Range. As described above in Total Records, this is very useful if you want to balance a particular account and print out the results. 2) If there is no order to the group of records you would like to print, press the **Ctrl** key, then click on each record you would like to print. Click on the print button, then click on Selection for the Print Range.

General Ledger Fund Data

General ledger fund data is automatically sorted by fund, resource, project year, goal, function, and object. You may re-sort the data by clicking on the title bar above the column(s) by which you wish to sort. For example, clicking on the Object title will sort the data in order of object code; clicking on Function, then Fund, will sort the data by function within each fund. To return to the original sort order, either close and re-open the window, or click backwards through the titles beginning at object.

SACS Software User Guide

User Data Input/Review - continued

- Delete a Record

This selection is used to delete a single general ledger fund record that has been manually entered; single records of imported general ledger data cannot be deleted (see Delete Fund Group below). **EXCEPTION: Single records of imported general ledger data for the interim reporting periods can be deleted.** To delete a single record, click anywhere on the record to be deleted, then click on the Delete button; the entire record will be deleted.

- Delete Fund Group

To delete all data from a fund (entered, imported, and calculated), select any record of the fund by clicking anywhere on the record, then click on the Delete Fund Group button. The fund name will display with a delete verification message. Upon clicking OK, all records within the selected fund and for the type of data selected will be deleted.

Supplemental Form Data

While general ledger fund data can be added, modified, or deleted within the User Data Input/Review screen, supplemental form data can only be reviewed (including the total records function as described above for General Ledger Fund data) or deleted here. The screen displays a record-by-record representation of the supplemental data stored in the SACS database. Each supplemental data record has a unique name (element) beginning with the name of the form containing the supplemental data (e.g., A.EL.TOTAL.AN is a record within the Average Daily Attendance form, Form A).

- Delete Form Group

To delete all data from a supplemental form (individual records may not be deleted), select any record of the form by clicking anywhere on the record, then click on the Delete Form Group button. The form name will display with a delete verification message. Upon clicking OK, all records within the selected supplemental form for the type of data selected will be deleted.

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Components of Ending Fund Balance

The Components of Ending Fund Balance screen is accessed through the Forms menu option of the main menu. In the Components of Ending Fund Balance screen, reserved and designated components of the ending fund balance can be changed or added, and multiple designations within a resource can be individually defined.

The components of ending fund balance are displayed by fund and resource at the top of the screen. During the Budget and Unaudited Actuals periods, the Actuals data type is listed first, followed by Budget data. During the Interim periods, Budget data is listed first, followed by Projected Year Totals data.

- After import and data entry of actuals general ledger data, amounts reported as reserved for Revolving Cash, Stores, and Prepaid Expenditures are compared to their respective asset amounts and, where different, are changed to equal the asset amounts.
- For budget data, asset and liability accounts are ignored during import (data entry is not allowed either); therefore, amounts reported as reserved for Revolving Cash, Stores, and Prepaid Expenditures are not compared to the asset amounts or modified by the software.

Changes can be made to all reserved and designated components of ending fund balance for all data types during the budget and interim periods, and for budget data during the unaudited actuals period. For unaudited actuals data during the unaudited actuals period, changes can only be made to All Others (Object 9719), General Reserve (Object 9730), Legally Restricted Balances (Object 9740), and Designated Amounts (Objects 9770, 9775 and 9780).

Changes made in the Components of Ending Fund Balance screen will be posted as general ledger data in the database, replacing any existing values previously imported or entered for those objects. Undesignated/Unappropriated (Object 9790) amounts will be recalculated to reflect changes made to components, then saved to the database, overwriting any existing values.

Detail of multiple designations within a resource can be individually defined within Object 9780, Other Designations, by clicking on the New Designation button. A new line will be created in the Designated Amounts section under Other Designations and any value existing in Object 9780 (for the specific fund and resource) will be replaced with the total of all Other Designations entered. Enter the designation title, press [Tab], then enter the amount. Multiple designations may be added in this manner. To delete an entered Other Designation, click on the entry to be deleted, then click on the Delete Other Designation button.

NOTE: Data entered on this screen will display on the applicable fund form. If you add designations using the New Designation feature for any resource, you must use this

SACS Software User Guide

Components of Ending Fund Balance - Continued

feature for every resource in the fund that has an amount in Object 9780 in the database. Otherwise, the detailed designations appearing on the fund form for particular resources will not agree with the total Other Designations for the entire fund.

Click on the Save button to save any changes. To cancel your entries, click on Close, then answer No to the save prompt. Recalculations are done upon closing this screen.

If general ledger data is re-imported after designations have been defined in the Components of Ending Fund Balance screen, amounts for Object 9780, Other Designations, and Object 9790, Undesignated/Unappropriated Fund Balance, will be automatically recalculated by fund and resource to match amounts defined in the Components of Ending Fund Balance.

SACS Software User Guide

Funds

To access the SACS fund forms, choose the Funds selection under the Forms menu option from the Main Menu. Those forms that are applicable for your LEA type will be displayed. For a complete list of forms, see Attachment A beginning on page 71. To open the desired fund form either double-click on a fund, or single-click on the fund and then click on the Open Form button. Upon opening, the general ledger data previously imported or manually entered will be extracted from the database directly into the form. This extraction process can take several minutes. You may view the data or print the form from this screen; however, you cannot enter, change, or delete general ledger data from this screen, except during interim periods (see page 36 for additional information on interim fund forms).

Some of the fields on the fund forms have been shaded to indicate that data in these fields are not appropriate. We encourage you to review any data displaying in shaded cells to determine if, in fact, it has been recorded correctly. The individual data records for these amounts will also display in one or more of the import technical review checks for valid account code combinations. If you believe the data is correct, providing a brief narrative in the TRC explanations to support the use of the accounts will help our office evaluate their appropriateness and to determine if they should be included as valid accounts in the next validation table update.

NOTE: During the Budget and Interim periods, the General Fund form (Forms 01/01I) must be saved in order for the data to be pulled into forms 01CS, 01CSI, and MYP.

BUDGET AND UNAUDITED ACTUALS

There are now two options for all fund forms – one contains expenditures by object, the other contains expenditures by function. While the form with expenditures by object contains summarized and detail data, the form with expenditures by function only contains summarized data.

The estimated/unaudited actuals ending fund balance (EFB) displayed on the fund form is calculated based on the data extracted into the form from the database. If invalid object codes or fund by object combination codes (which are both fatal in the Technical Review Checks) exist in your database, they will not display on the fund form, and the EFB on the fund form will not equal the EFB in your database or the budget beginning fund balance (which is calculated from the estimated/unaudited actuals EFB in the database). For example, if Object 4110 is used in Fund 71, there is no place on the fund form for it to post so it will not be included in the EFB calculation on the fund form, but will be used in the database EFB calculation. This type of error must be corrected by changing the invalid codes in the source of the data (i.e., the LEA's accounting system).

SACS Software User Guide

Funds - continued

NOTE: Because of the level of detail on the General Fund forms (Form 01) for districts and COEs, the font is much smaller for these reports. Changing the printing orientation from portrait to landscape (see Printing Orientation on page 18 for additional information) will increase the font size. Be aware, however, that it may also change the form format and/or page breaks, as well as increase the number of pages for the report.

INTERIM FUND FORMS

Data may be imported or keyed using the User Data Input/Review screen for any of the four columns: Original Budget, Board Approved Operating Budget, Actuals to Date, and Projected Year Totals. In addition, imported data may be modified or deleted, and new data may be added, through the User Data Input/Review screen. For any column in which data has not been imported, data may be entered directly into the fund form (Unrestricted and Restricted sections only, for the General Fund). If data is subsequently imported, it will override any data that has been entered directly into the fund form. When your fund data has been finalized, be sure to save the form.

NOTE: Most of the data needed to complete the Interim Criteria and Standards and Multiyear Projections reports is extracted from the database. In order for the fund data to be extracted, the Interim fund forms must be opened and saved.

Fund data imported or manually input in the User Data Input/Review screen is saved as General Ledger Fund Data. When the fund forms are saved, the general ledger data is summarized and saved as Supplemental Form Data, so it can be easily extracted into other Interim forms. Fund data entered directly into the Interim fund forms is saved as Supplemental Form Data and may be viewed or deleted in the Supplemental Form Data portion of the User Data Input/Review screen.

NOTE: Because data entered directly into the Interim fund form is saved as Supplemental Form Data, not as General Ledger Fund Data, Import and General Ledger technical review checks cannot be made on that data. Only General Ledger Fund Data imported or entered through the User Data Input/Review screen can be run through the Import and General Ledger technical review checks. In addition, supplemental data overrides the general ledger data in the fund forms and any other forms where the fund forms data is used. When general ledger data is re-imported or modified in the User Data Input/Review screen, the fund form must be re-saved to update the supplemental data based on the general ledger data changes.

SACS Software User Guide

Funds - continued

General Fund (Form 01I)

There are three sections in the General Fund interim report: Unrestricted, Restricted, and a combined Unrestricted/Restricted. Data for resources 0000 through 1999 are displayed in the Unrestricted section of the fund report; data for resources 2000 through 9999 are displayed in the Restricted section. The Unrestricted and Restricted sections are summed in the Unrestricted/Restricted section.

Other Funds (Forms 09I through 73I)

Unlike the General Fund interim report, the interim reports for other funds only have a combined Unrestricted/Restricted form. Interim reports must be completed for any fund projected to end the current year with a negative fund balance.

SACS Software User Guide

Supplemental Data Forms

The supplemental data forms are accessed from Forms in the Main Menu and are based on the LEA type and reporting period selected in Preferences. The supplemental data forms are designed to provide required certifications, permit entry of specific information relating to certain programs, and demonstrate compliance with particular requirements.

Since similarities exist among the forms, listed below are general pointers to enhance your report processing. Unlike fund data (except for the interim periods data), supplemental data can be entered, modified, or deleted directly in the reports that allow data entry.

- **Entering Data**

To record an entry, press the [Enter] or [Tab] key. Pressing the [Enter] key moves the cursor vertically to the next entry field. Pressing the [Tab] key moves the cursor horizontally to the next entry field. Both of these methods bypass any extracted, calculated, or locked fields. The arrow keys move the cursor to the next or previous field (entry, imported, calculated, or locked fields) in the form.

- **Entering Cents**

All dollar values display in the SACS software with two decimal places; whole numbers will automatically have .00 added to them.

- **Typeover**

The default entry/edit mode is typeover. Move the cursor to the proper field and type the new data.

- **Inserting/Editing Data**

Pressing F2 or double-clicking on a field allows you to edit the entry. In this mode the default is insert, rather than typeover.

CAUTION: It is best not to edit any of the Interim input fields. Doing so will not affect the form you have edited, but may affect the subsequent period form. For example, changing the formula displayed on a field in the 1st Interim AI form will not affect what is entered into the field on the open form, but may affect the way that data is displayed on the 2nd Interim AI form. If you do press F2 or double-click on an Interim form input field resulting in displaying the formula and/or an error message, press [Escape] to exit.

- **Deleting Data–Entered Values**

Pressing the [Delete] key clears data in the highlighted entry field.

CAUTION: Do not use the space bar to clear an entry; it will cause problems in the database and errors in the TRC.

SACS Software User Guide

Supplemental Data Forms - continued

- **Deleting Data–Extracted values**

To clear a cell where the data is extracted but can be overwritten (for example, the CASH form), enter a zero. If extracted cells are cleared by pressing the [Delete] key rather than entering zero, the cells' data may be re-extracted when the form is re-opened—overwriting the deletion every time the form is re-opened.



- **Computations**

The software automatically recalculates the forms with input fields on-screen whenever you change the information in a cell and move to another cell via [Enter], [Tab], or an arrow key.



- **Mouse Movements**

Only the left mouse button is active within a form. Clicking the left button anywhere in the form will move the cursor to that field. Double-clicking on a field allows editing (see Inserting/Editing Data on previous page).

- **Movement**

Pressing the [Enter] key moves the cursor vertically to the next entry field, while the  and  keys move to the next (or previous) field in the column. [Tab] is used to move right and [Shift][Tab] moves the cursor left to the next entry field.

- **Negative Amounts**

Press the  key before entering a negative number. To make a previously entered number negative, either press F2 or double-click on the field and, with the arrow key, move one space to the left of the first digit, type , then press the [Enter] or [Tab] key.

The following supplemental data forms are fully extracted from the database (similar to the fund forms), and need only be opened and printed, if desired:

- *Calculation of the Change in the Base Revenue Limit Plus Population (BRL)*
(Exception: COEs must save the BRL form so that the applicable data can extract into the Criteria and Standards Form 01CS)
- Class Size Reduction Program (Grade 9) (CSR)
- Community Day Schools (DAY)
- Program Cost Report (PCR)
- Summary of Interfund Activities–Actuals (SIAA)/Budget (SIAB)

NOTE: As with the fund forms, invalid account codes in your database may result in unexpected results in those supplemental forms containing extracted data.

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Supplemental Data Forms - continued

Following are descriptions of those supplemental forms that have unique functionality. For additional information on the supplemental data forms, see the separate *SACS Software Instruction Manual*.

BUDGET AND UNAUDITED ACTUALS

Analysis of Bonded Indebtedness (51A)

Analysis of Restricted Levies (53A)

These forms (applicable only for actuals data) are completed using data entry. To add a debt or levy, click on the New Column button at the bottom of the screen. A column will be added to the far right of the form, before the Total column. **NOTE: All columns must have a title to be saved. At this time, added columns cannot be deleted.**

Changes in Assets & Liabilities (Warrant/Pass-Through) (76A)

Changes in Assets & Liabilities (Student Body) (95A)

These forms (applicable only for actuals data) are completed using a combination of extracted, entered and calculated actuals data. Beginning with the “Balance June 30” column on the far right, the calculations are completed from right to left, opposite of most columnar calculations that are completed from left to right.

The general ledger data for the “Balance June 30” column is extracted from the database (this is, or what is projected to be, your current year ending balance). If this data does not exist in your financial system and, therefore, was not imported into the software, it can be keyed into the User Data Input/Review screen to complete the form. Data for the “Audit Adjustments/Restatements,” “Additions,” and “Deletions (Deductions)” columns is entered. The “Audited Balance July 1” column is calculated beginning with the “Balance June 30” plus or minus any “Additions” or “Deletions (Deductions).” The “Unaudited Balance July 1” column is calculated using the “Audited Balance July 1” plus or minus the “Audit Adjustments/Restatements” (this is your current year beginning balance). **Note: Ending balances reported in your 2001-02 unaudited actuals submission are included in the software database. The calculated July 1 unaudited balances are checked in the TRC against the prior year ending balances. If they do not agree, it will result in an exception. These forms must be opened and saved for the TRC to work correctly.**

Schedule of Capital Assets (ASSET)

The schedule of capital assets is completed using a combination of extracted, entered and calculated data. The columns on this form are completed as follows:

SACS Software User Guide

Supplemental Data Forms - continued

Unaudited Balance July 1 - The software will extract prior year capital asset and accumulated depreciation ending balances into this column. **NOTE:** The first year the form is used, the “Unaudited Balance July 1” (beginning balance) column must be key entered into the form.

Audit Adjustments / Restatements - Amounts in this column are key entered.

Audited Balance July 1 - Amounts are calculated beginning with “Unaudited Balance July 1”, plus “Audit Adjustments / Restatements”.

Increases and Decreases - Amounts in both of these columns are key entered.

Ending Balance June 30 - Amounts are calculated beginning with the “Audited Balance July 1” plus “Increases”, minus “Decreases”.

See the *SACS Instruction Manual* for further guidance on completing this form.

Unaudited Actuals Certification (CA)

The Unaudited Actuals Certification is the official signature page for the unaudited actuals report submission. **It includes a section for indicating your budget adoption cycle, Single or Dual, for the 2004-05 fiscal year. For JPAs only, it also includes a section for requesting an indirect cost rate. Not selecting a budget adoption cycle or, for JPAs, indicating whether or not an indirect cost rate is requested will result in an exception on the TRC.**

The Summary of Unaudited Actuals Data Submission provides a summary of critical data elements that may have fiscal implications on the next year’s apportionment. Please verify the accuracy of this data prior to filing unaudited actual financial reports with the reporting agency.

Categorical—Federal/State/Local Grant Awards, Revenues & Expenditures (CAT)

This is an optional form used to record data for all federal, state, and local categorical programs, regardless of the fund source.

The six sections available in this form are:

1. Federal programs subject to deferred revenues
2. State programs subject to deferred revenues
3. Local programs subject to deferred revenues
4. Federal programs subject to restricted ending fund balances

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Supplemental Data Forms - continued

5. State programs subject to restricted ending fund balances
6. Local programs subject to restricted ending fund balances

Data must be manually entered in the CAT form. Click on the tab at the bottom of the form to access a section (you may need to use the scroll bar for the applicable section to appear). Enter the program name, program number, resource code, revenue object, and local description, as applicable. For federal programs, include the 5-digit federal catalog number from the *Catalog of Federal Domestic Assistance*. If zeros are used at the beginning or end of any of the codes entered, the software will “drop” them. To prevent this, type a single quote mark (') before the number.

To insert a new column, click on the New Column button near the bottom of the screen. **NOTE: Added columns cannot be deleted.** Use the [Tab] key to move across the columns and the [Enter] key to move down the columns.

When printing, the default print selection is to print the current section. To print all sections at once, after clicking the Print button, click the Entire Workbook option from the Print menu.

Budget Certification (CB)

The Budget Certification is the official signature page for the budget report submission.

Health and Welfare/Workers' Compensation Certifications (CC)

The Health and Welfare/Workers' Compensation Certifications must be completed, signed, and included in your budget report submission, whether or not your LEA provides these benefits.

Current Expense Formula/Minimum Classroom Compensation (CEA/CEB)

The general ledger data used to complete this form is extracted from the database. The software will allow users to overwrite the reductions extracted in Column 4a or item 12a by entering data in Column 4b or item 12b. **NOTE: If an amount (even zero) is entered in any row of Column 4b or in item 12b, the software switches from using the values in Column 4a/item 12a to using only the values in Column 4b/item 12b; it does not use a combination of the two.** For more information regarding the source of the data extracted for the CEA/CEB, please refer to the *SACS Software Instruction Manual* and the *California School Accounting Manual* (CSAM).

Change Order Form (CHG)

The Change Order Form allows users to report problems with or request enhancements to the SACS software. To submit a form to the CDE, open the form, explain your problem or idea in as much detail as possible, save it, print it, attach any supporting documentation, and FAX or mail it to us. Please limit each Change Order Form to one idea. If you have more than one idea,

SACS Software User Guide

Supplemental Data Forms - continued

you may want to print a hard copy of each because, as you input a new Change Order, the prior one is overwritten.

Education of Adults in County Correctional Facilities (CORR)

Form CORR (formerly the J-152-A) is for those school districts and county offices of education that maintain adult education classes for prisoners confined in a county jail to file pursuant to *Education Code* sections 1906, 1909, 41841.5, and 46191 in order to receive state aid.

The majority of the data to complete this form is extracted from the database. Data entry is required in the Pupil Data section if ADA is being claimed pursuant to *EC* Section 46191(b). In addition, key entry is necessary if choosing to use the Alternative Charge Cost instead of using direct support and indirect costs to calculate the total cost for the education of adults in county correctional facilities. (For more information regarding the source of the extracted data and completion of Form CORR refer to the *SACS Software Instruction Manual*.)

Community Day Schools (DAY)

The DAY form contains two sections, the Annual Expenditure Report (Direct Costs), which is required for LEAs operating community day schools, and the Compliance Calculation, which is automatic. The form is fully extracted; no input is allowed. The Compliance Calculation portion of the DAY form provides data to help to determine if you are in compliance with *EC* Section 48660.2(b). For more information regarding the DAY form, please refer to the *SACS Software Instruction Manual*.

Schedule of Long-Term Liabilities (DEBT)

The schedule of long-term liabilities is completed using a combination of extracted, entered and calculated data. The columns on this form are completed as follows:

Unaudited Balance July 1 - The software will extract prior year ending balances into this column. **NOTE:** The first year the form is used, the “Unaudited Balance July 1” (beginning balance) column must be key entered into the form.

Audit Adjustments / Restatements - Amounts are key entered into this column.

Audited Balance July 1 - Amounts are calculated beginning with “Unaudited Balance July 1”, plus “Audit Adjustments / Restatements”.

Increases and Decreases - Amounts in both of these columns are key entered.

SACS Software User Guide

Supplemental Data Forms - continued

Ending Balance June 30 - Amounts are calculated beginning with the “Audited Balance July 1” plus “Increases”, minus “Decreases”.

Amounts Due Within One Year - Amounts in this column are key entered.

See the *SACS Instruction Manual* for further guidance on completing this form.

Juvenile Court and County Community Schools Account (JUV)

*The majority of the general ledger data used to complete this form is extracted from the database. Data entry is allowed only for the Beginning Balances, Current Uses and Current Contributions of the Components of Ending Fund Balance portion of section D, Fund Balance, Reserves. If amounts exist in the database for Object 9770 or 9780 with resource 2400, 2410 or 2420, “Unbalanced” will appear in red on the screen when the form is first opened (and will appear on the printed report) next to the amounts that do not balance and will remain until the form is balanced. To balance the form, enter the Beginning Balance, Current Uses and Current Contributions, as applicable. When complete, the amount in line D.2.g.4. (Subtotal) must equal the amount in line D.2.g. (Designated for Economic Uncertainties), and the amount in line D.2.i.4. (Subtotal) must equal the amount in line D.2.i. (Capital Outlay Reserve). If the form contains unbalanced data, upon closing the form a message box will identify the unbalanced item(s). **NOTE: During the budget and interim periods, county offices that would like to include Juvenile Court and County Community Schools funds in the Criteria and Standards Reserves calculations must complete the JUV form and must ensure that the reserves to be included are reported in Object 9770, Designated for Economic Uncertainties. Available reserves from this program may only be included up to the applicable percentage of program expenditures, and funds designated as reserves for this purpose continue to be restricted for use only in this program. During the unaudited actuals period, this form must be printed, the certification signed, then included with the unaudited actuals submission to the CDE.***

Lottery Report (L)

Upon selecting Form L, the software automatically extracts into the first and third columns the beginning balances, revenue, and expenditures from Resource 1100, State Lottery (unrestricted) and Resource 6300, Lottery: Instructional Materials (restricted). If no unrestricted lottery money has been transferred into restricted resources, the form is complete. However, if there is a contribution from Resource 1100, State Lottery (unrestricted) into other restricted resources, the expenditures of these amounts must be added manually to the second column. Column 4, Totals, will be used by CDE for the report to the state legislature.

The form will show an unbalanced condition if the amount transferred out of Resource 1100 does not equal the amount transferred into other resources as reported in line A4 of Column 2. This is a fatal error and must be corrected in the form before the form can be closed. An

SACS Software User Guide

Supplemental Data Forms - continued

unbalanced condition will also result if the total of expenditures and ending fund balance does not equal the total available revenues in line A5, within each column. While this condition is also considered fatal, it appears as a warning error to allow the form to be closed so that the general ledger data can be corrected and extracted into the form when reopened. When unbalanced conditions exist, upon closing the form, a message box will identify the unbalanced items(s). The ending fund balances in all four columns will be added as beginning balances to the following year's Form L.

Note that Object 8980, Contributions from Unrestricted Resources, is limited to a debit in Resource 1100, only allowing a contribution out of that resource. Use of objects 8980 or 8990 is not allowed with Resource 6300.

Multiyear Projections (MYP)—Budget

Multiyear projections must be submitted along with budget reports. LEAs may use this form or choose their own, with approval of their reviewing agency.

This form has three parts: 1) unrestricted, 2) restricted, and 3) combined unrestricted/restricted. (JPA form only has the combined unrestricted/restricted section.) The unrestricted and restricted parts must be completed in order for the combined multiyear projections to be computed correctly. In addition, Form 01 must be opened and saved, Form 01CS must be completed and saved, and Form RL must be completed and saved for data to extract into the MYP form.

Column A Budget year	The software will automatically extract budget year data from the General Fund report (Form 01) and the recommended reserve percentage (<i>and Designated for Economic Opportunities</i>) from the general fund criteria and standards report (Form 01CS) into the budget year column on Form MYP.
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Also, for districts only, revenue limit data will be extracted from Form RL into Form MYP of the unrestricted section. In line A.1.e, enter other adjustments, as applicable (e.g., Basic Aid estimated excess taxes). The sum of lines A.1.a through A.1.f (line A.1.g on form MYP) will be compared to line A.1, Revenue Limit Sources (Form 01). If the two amounts differ by more than \$100, an unbalanced message will display in red on the screen and the printed form, on both the unrestricted worksheet and on the combined unrestricted/restricted worksheet. Upon closing the form a message box will identify the unbalanced item. Corrections to the budget (Form 01), Form RL and/or line A.1.e. in Form MYP will need to be made.

Columns B & D Percent change	The percent change will be automatically calculated based on the entered projection amounts.
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Supplemental Data Forms - continued

Columns C & E For each of the two subsequent fiscal years, input unrestricted and restricted Subsequent years projection amounts, except certificated, classified, and ending fund balances which will automatically carry forward into the subsequent years.

Program Cost Report (PCR)

Form PCR consists of the Program Cost Report and three supporting schedules:

1. Program Cost Report
2. Schedule of Direct Charged Costs (DCC)
3. Schedule of Allocated Costs (AC)
4. Schedule of Central Administration Costs (CAC)

Form PCR does not require any manual entry. The information is extracted based on information provided in the general ledger and allocation factors provided in Form PCRAF.

Program Cost Report Schedule of Allocation Factors (PCRAF)

Form PCRAF automatically extracts from the general ledger data in the database those expenditures, if any, to be distributed. If there are undistributed Data Processing Services expenditures in line A that should be allocated, enter the amount in line A.2; otherwise, all undistributed costs will go into Central Administration. In Section B, enter allocation factors for each support function with undistributed expenditures in line A, or line A.2. If the amount entered in line A.2 exceeds the amount on line A, “Excessive” will appear in red on the screen (and will appear on the printed report). Also, upon closing the form a message box will display stating that the form must be corrected before closing the form.

Regional Occupational Program (ROP)

The majority of the general ledger data used to complete this form is extracted from the database. (For more information regarding the source of the extracted data, refer to the *SACS Software Instruction Manual*.) The beginning balance of the Capital Outlay and Equipment replacement revenue is provided from prior year report. Data entry is allowed only for beginning balances, Current Purchases, and Current Contributions of the Capital Outlay and Equipment Replacement Reserves and for detailing All Other Designations (located in section F, Fund Balance, Reserves). “Unbalanced” will appear in red on the screen when the form is opened (and will appear on the printed report) next to amounts that do not balance, and will remain until the form is balanced. To balance the form, enter the Beginning Balance, Current Purchases, Current Contributions, and Other Designations, as applicable. When complete, the amount in line F.2.b.3.a.4. (Capital Outlay & Equipment Replacement Reserves/Ending Balance) plus the amount in line F.2.b.3.b. (Total All Other Designations) should equal the amount in line F.2.b.3. (Capital Outlay & Equipment Replacement Reserves/All Other Designations—Object 9780). If the form contains unbalanced data, upon closing the form a message box will identify the unbalanced item(s).

SACS Software User Guide

Supplemental Data Forms - continued

NOTE: County offices that would like to include ROP funds in the Criteria and Standards Reserves calculations must complete the ROP form during the applicable budget and interim periods and must ensure that the reserves to be included are reported in Object 9770, Designated for Economic Uncertainties. Available reserves from this program may only be included up to 15 percent of program expenditures, and funds designated as reserves for this purpose continue to be restricted for use only in this program.

Special Education Revenue Allocations (SEA)

The SEA form is an optional tool for use by SELPA Administrative Units to report their special education revenues and their member allocations to their SELPA members and reviewing agencies. The form contains two separate sections, Total SELPA Revenues and Allocation to SELPA Members. Before opening the Form SEA for completion, open Form SEAS (SEA Setup) to make a SELPA selection. After the SELPA selection is made and Form SEA is opened, the SELPA name will automatically display at the top of the form and SELPA members' names will automatically display in the Allocation to SELPA Members section. If you open the form without making a SELPA selection in the SEAS form, (??) will display for the SELPA name and a "Do not save – SELPA not set" message will display in red on the screen. There is no extraction of data in this form; it is all key entry. If the Total SELPA Revenues entered do not equal the Total Allocations, an "Unbalanced" message will display on the screen and the printed report. If the form contains unbalanced data, upon closing the form a message box will identify the unbalanced item.

Special Education Revenue Allocations Setup (SEAS)

The SEAS form is used primarily as a tool for selecting which SELPA you want to work on. Upon opening the form, a list of SELPAs displays based on the LEA that is set in the Preferences screen. To select a SELPA, type in a two-digit ID from the list, then save and close the form; there is no other key entry allowed in this form. After entering the allocation plan approval date into the SEA form and saving the form, the date will appear in the SEAS form. This is one way of knowing which SELPA SEA forms have been completed.

Annual Report of Pupil Transportation (TRAN)

Form TRAN (formerly the J-141) consists of the Annual Report of Pupil Transportation and five supporting schedules:

1. Annual Report of Pupil Transportation, Home-to-School and Severely Handicapped/Orthopedically Handicapped
2. Schedule SP1 – Schedule of Services Provided – Pupil Data
3. Schedule SP2 – Schedule of Services Provided – Bus and Mileage Data

SACS Software User Guide

Supplemental Data Forms - continued

4. Schedule SP3 – Schedule of Services Provided – Detail of Expenditures by Agency, Home-to-School Transportation
5. Schedule SP4 – Schedule of Services Provided – Detail of Expenditures by Agency, Severely Handicapped/Orthopedically Handicapped
6. Schedule SR – Schedule of Services Received – Summary of Pupil, Bus, Mileage and Expenditure Data

The annual report includes general ledger data extracted from the database, supplemental data extracted from the supporting schedules, and entered data. The supporting schedules are entirely entered, with the exception of Schedules SP3 and SP4, where line 1 Column 1 is extracted from annual report Schedule III, line L, and expenditure totals are extracted from the general ledger data to compare to the entered data. If the entered data and the extracted data do not balance, an “Unbalanced” message will appear in red on the screen (and on the printed report) until the report is brought into balance. An “Unbalanced” message also displays on the annual report in Schedule III, lines C.3, C.5, and D if the detail entered into these sections does not balance to the amount of the general ledger data extracted from the database, in Schedule III, on line D3 if the 2 columns do not net to zero, and on Schedule SP2 if line C does not equal line E. If the form contains unbalanced data, upon closing the form a message box will identify the unbalanced item(s).

NOTE: Since the applicable financial data extracted into Form TRAN from your general ledger data imported into the SACS software will be used to calculate your approved cost of transportation for apportionment purposes, it is extremely important that all appropriate transportation expenses (previously submitted on the J-141/J-141S), are properly accounted for in your general ledger.

To avoid incomplete or incorrect data, these forms should be completed in the order they are listed above, which is the same order they are listed in the software. For more information regarding the source of the data extracted for the TRAN report, refer to the *SACS Software Instruction Manual* and the *California School Accounting Manual (CSAM)*.

INTERIMS

Cashflow Worksheet (CASH)

The Cashflow Worksheet is used to report monthly cashflow activity for the entire fiscal year. To complete this report

- Enter the month that represents the actual cash activities.

SACS Software User Guide

Supplemental Data Forms - continued

- The first time you enter data, enter the amount of the beginning cash balance for the month of July in Section A. Based upon the data you enter, the beginning cash balances for subsequent months will be automatically calculated.
- Enter the appropriate amounts in sections B (Receipts), C (Disbursements), and D (Prior Year Transactions) for each month. Sections E (Net Increase/Decrease) and F (Ending Cash) are automatically calculated, with Ending Cash rolling over to the next month. An optional column for reporting accruals is also available in the form.

NOTE: To make data entry easier, amounts entered in the First Interim will carry forward to the Second Interim and the Second Interim will carry forward to the End of Year Projection Report.

Certification of Interim Report (CI)

The Certification of Interim Report is the official signature page for the interim report submission. To select the certification type (required for the First and Second Interim reports, not the End of Year Projection report), click on the button next to the paragraph that describes your financial condition. Make sure to obtain the proper signatures on the hard copy.

Multiyear Projections (MYPI)—Interim

Multiyear projections must be submitted along with interim reports. LEAs may use this form or choose their own, with approval of their reviewing agency.

This form has three parts: 1) unrestricted, 2) restricted, and 3) combined unrestricted/restricted. (JPA form only has the combined unrestricted/restricted section.) The unrestricted and restricted parts must be completed in order for the combined multiyear projections to be computed correctly. In addition, Form 01I must be opened and saved, Form 01CSI must be completed and saved and, Form RLI must be completed and saved for relevant data to extract into the district's MYPI form.

Column A Budget year	The software will automatically extract interim projections from the general fund report (Form 01I) and the recommended reserve percentage (<i>and Designated for Economic Opportunities</i>) from the general fund criteria and standards report (Form 01CSI) into the budget year column on Form MYPI.
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Also, for districts only, revenue limit data will be extracted from Form RLI into Form MYPI lines A.1.a through A.1.d and line A.1.f of the unrestricted section. In line A.1.e, enter other adjustments, as applicable (e.g., Basic Aid estimated excess taxes.) The sum of lines A.1.a through A.1.f (line A.1.g on Form MYPI) will be compared to line A.1, Revenue Limit Sources (Form 01I). If the two amounts differ by more than \$100, an unbalanced message

SACS Software User Guide

Supplemental Data Forms - continued

will display in red on the screen and the printed form, on both the unrestricted worksheet and on the combined unrestricted/restricted worksheet. Upon closing the form a message box will identify the unbalanced item. Corrections to the interim (Form 01I), Form RLI and/or line A.1.e of Form MYPI will need to be made.

Columns B & D Percent change	The percent change will be automatically calculated based on the entered projection amounts.
Columns C & E Subsequent years	For each of the two subsequent fiscal years, input unrestricted and restricted projection amounts, except certificated, classified, and ending fund balances, which will automatically carry forward into the subsequent years.

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Criteria and Standards

The Criteria and Standards forms are accessed from the Forms menu option on the Main Menu. After all other reports have been prepared and validated using the Technical Review Checklist, they must be reviewed using the Criteria and Standards. For further information on the Criteria and Standards, see the *SACS Software Instruction Manual*.

BUDGET

The Criteria and Standards contain two levels of review: First Tier and Second Tier. **All LEAs must complete the First Tier portion of the review.** If your budget does not meet the Criteria and Standards listed in the First Tier Review, you will be automatically prompted by the software to complete the Second Tier Review. Also, you will have to complete the Second Tier Review if it is requested by your reviewing agency.

After selecting Criteria and Standards from the Forms menu option, a list of the available Criteria and Standards forms will be displayed. To select a form, either double-click on the desired form with your left mouse button or click once to highlight the form, then click the Open Form button.

Criteria and Standards reviews are not necessary for all budgeted funds. Following are the funds that require a Criteria and Standards review and the applicable review section(s) required:

General Fund/[CSSF] (Fund 01)

First Tier Review (and Second Tier Review if indicated by the Summary Review or requested by the COE/[CDE]).

All Other Funds (First Tier Review only)

Fund #	Fund Title	Criteria		Supplemental Items		
		ADA	Deficit Spending	Change in Fund Balance	Components of Ending Fund Balance	Use of One-Time Resources
11	Adult Education	x	x	x	x	x
12	Child Development		x	x	x	x
13	Cafeteria Special Revenue Fund		x	x	x	x
14	Deferred Maintenance			x	x	x
15	Pupil Transportation		x	x	x	x
18	School Bus Emissions Reduction		x	x	x	x
61	Cafeteria Enterprise Fund		x	x	x	x
63	Other Enterprise		x	x	x	x

SACS Software User Guide

Criteria and Standards - continued

Calculation of the Change in the Base Revenue Limit (BRL) Plus Population

Complete Form BRL before completing the Criteria and Standards. Choose the Forms option from the Main Menu, then select Criteria and Standards to access Form BRL. The percentages calculated for the BRL are the standards for the Revenue Limit and Salaries and Benefits Criteria.

The software extracts from the database all the data needed to complete the BRL. (**Exception: First year COEs that do not have estimated actuals data will need to enter the Special Education Percentage of Change from the Criteria and Standards [01CS, First Tier, Supplemental Information, Item G] into line 1.i, Column F.**) Extracted data cannot be overwritten; if changes are necessary, applicable source data must be changed. For more information on the data used to complete the BRL, see the SACS Software Instruction Manual.

Tips for Completing the Criteria and Standards

The Criteria and Standards extracts budget year and current year (if available) general ledger data from the database and from the General Fund form (Form 01). **You must open and save Form 01 before completing the Criteria and Standards.** The budget year extracted data cannot be modified; if you need to correct budget year extracted data; you must do so in the source.

NOTE: Since fund data is extracted from the database (in addition to the fund form), invalid codes or combinations may cause the extracted data to differ from the data displayed in the funds. It is recommended that invalid codes or combinations be corrected prior to completing the Criteria and Standards.

To accommodate first-time SACS users who may not have current year actuals data in SACS format, the Criteria and Standards allows the 2002-03 extracted general ledger actuals data fields to be overwritten. However, you must complete the 2002-03 Actuals column of the A and RL forms, as the Criteria and Standards does not allow this supplemental data to be changed other than at the source.

NOTE: Because the current year actuals can be entered, previously entered or imported data must be deleted from the Criteria and Standards form when re-importing current year actuals data.

Prior year data must be manually entered in the Criteria and Standards, as prior year extraction is not yet available. In addition, you may be required to provide explanations on various items throughout the Criteria and Standards.

NOTE: County offices choosing to use JUV and/or ROP funds in the Criteria and Standards Reserves calculations must complete Form JUV and/or Form ROP for the budget periods

SACS Software User Guide

Criteria and Standards - continued

and must report the reserves in Object 9770, Designated for Economic Uncertainties. Available reserves from this program are limited to the applicable percentage of program expenditures, and are restricted for use only in this program.

After opening the form for the first time (and the software has extracted fund and supplemental data) you may wish to print out the Criteria and Standards to use as a tool for gathering data to complete the form.

CAUTION: Please read each item carefully. The type of data being gathered (such as annual or revenue limit ADA) may change from question to question, depending on the LEA type and the fund.

For data entry and movement within the forms, you may wish to refer to the Tips for Using the SACS Software section. Using the [Enter] or [Tab] keys will move you to the next input cell, bypassing sections that have extracted data. We recommend using the [Tab] key to better control movement throughout the form, since the [Enter] key moves the cursor vertically, bypassing many of the entry cells. After you have completed all the applicable sections and have provided required explanations, save, and print the form before closing.

Dependency Checks

The TRC will check to ensure that a Criteria and Standards has been completed for each applicable fund. In addition, a dependency check will alert the user if data that impacts the Criteria and Standards has been changed since the form was last opened and saved.

INTERIMS

All LEAs must complete a First Tier Review for the General Fund (Form 01CSI). A Second Tier Review must be completed if the First Tier Review reflects that the projected General Fund balance may not or will not be positive at the end of the current or subsequent two fiscal years, or that the cash balance will not be positive at the end of the current fiscal year, or if the reviewing agency requests a Second Tier Review.

Most of the data needed to complete the Criteria and Standards will be extracted from the database. Because funds other than the General Funds are not required for interim reports, the other funds data is not extracted and must be keyed into the Criteria and Standards form.

NOTE: In order for General Fund data to be extracted, Form 01I must be opened and saved. *In addition, those county offices wishing to include JUV and/or ROP funds in the Criteria and Standards Reserves calculation must complete Form JUV and/or Form ROP in the applicable interim period and must ensure that the reserves to be included are reported in*

SACS Software User Guide

Criteria and Standards - continued

Object 9770, Designated for Economic Uncertainties. Available reserves from this program may only be included up to the applicable percentage of program expenditures, and funds designated as reserves for this purpose continue to be restricted for use only in this program.

Instructions to complete the form follow:

- Section I (Fund and Cash Balances)—To complete this section, click the button next to the statement that is applicable. If you check either that your Fund Balance or Cash Balance MAY NOT BE POSITIVE or WILL BE NEGATIVE, please provide an explanation.
- Section II (Supplemental Information)—Most of the data needed to complete questions 1 and 6 of this section will be extracted from the database. **NOTE: In order for data to be extracted, the applicable forms must be opened and saved.** Questions 1, 2, 3, 4, 5, and 7 all have data input cells. Use the [Tab] key to move to the next entry field.
- Section III (Second Tier Review)—The data needed to complete this section is extracted from the database; no data entry is necessary, however, optional 2nd and 3rd prior year data may be entered. Be sure to provide explanations when the percentage of change exceeds allowance.

When you have completed the form, click the Save button at the bottom of the screen, then print a copy before closing the form.

Dependency Checks

The TRC will alert the user if data that impacts the Criteria and Standards has been changed since the form (Form 01CSI) was last opened and saved.

SACS Software User Guide

Data Sets

The Data Sets screen, located under the File menu option from the Main Menu, lists the data sets (e.g., 2002-03 Estimated Actuals) contained in your SACS software database.

The purpose of this screen is to determine what data is in the database and to provide for deleting entire data sets (unlike the Delete feature in the User Data Input/Review screen where data is deleted by record, fund, or form).

DELETE SELECTED DATA SETS

To delete all data in a particular data set, click anywhere on the row to be deleted (hold down the **Ctrl** key and click each selection to delete more than one data set), then click on the Delete Selected Data button. A delete verification message will display a warning that both general ledger and supplemental data will be deleted. When a data set is deleted, all general ledger and supplemental data for that period, fiscal year, and type of data is deleted from the database.

SACS Software User Guide

LEA Maintenance

The LEA Maintenance screen, located under the File menu option from the Main Menu, lists the LEAs expected to use the software for completing their financial reports, compiled according to the *California Public Schools Directory*. If information for your LEA is not correct in this table, please contact the School Fiscal Services Division at (916) 322-1770 or by e-mail at sacsinfo@cde.ca.gov to report the differences and to receive instructions for updating the information in the table. If your LEA is not included in this list, and you are required to report to the State, your LEA can be added. In this screen click on the “Last Row” button, then on the last row of the listing (where the “*” is), add the applicable information for your LEA.

CAUTION: Adding new LEAs to this table will cause inconsistencies between your database and the State’s database. Be sure to notify our office at the above number if you need to add an LEA or make any modifications to this table.

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Update Validation

The Update Validation screen, located under the File menu option from the Main Menu, allows users to update the valid codes and code combinations within the software. The update routine is a two-step process that includes downloading the most current tables from the Internet, then running a routine in the SACS software to replace the existing tables. While the process that downloads and unzips the tables from the Internet usually only takes a few minutes, the update routine in the software may take 10-15 minutes, depending on your PC's configuration.

If changes occur to the validation tables, revised tables are posted periodically to CDE's Web site. You may request automatic e-mail notification of table updates by registering on our Web site <http://inet2.cde.ca.gov/scripts/lyris.pl?enter=sacs-update>.

DOWNLOADING THE MOST CURRENT TABLES

To download the most current validation tables and a Microsoft Word document that explains the changes in detail, go to the CDE's SACS Web page: <http://www.cde.ca.gov/fiscal/sacs>. Click on the "Validation Tables For SACS Software Update" link to access the update instruction page. Clicking on the "Validation Tables For SACS Software Update: [Click Here](#)" link at the top of that page will open a "File Download" or "Save As" window. Save the file to your C:\SACS2003\Update folder. Click "Save" and the file vtables.exe will be downloaded and saved into the C:\SACS2003\Update folder. Close the Download Complete Box and close your Internet browser.

Once the download is complete the zip file will need to be unzipped. Using a Windows tool such as Windows Explorer or My Computer, locate the C:\SACS2003\Update folder. Double-click on the vtables.exe file to open the WinZip self-extractor window. The default folder for the unzipped files is the same as for the zipped file, C:\SACS2003\Update. Make sure the "Overwrite files without prompting" box is checked to overwrite the existing validation tables with the current ones, and then click on Unzip. After the file is unzipped, a message will display indicating that 13 files have been successfully unzipped. Click on OK, then close the WinZip Self-Extractor window. Verify that your Update directory (again, the default is C:\SACS2003\Update) has twelve updated .txt files and one .doc file, in addition to the vtables.exe file. Note, in order for the validation tables in the SACS software to reflect the new updates, the Update Validation process must be ran. Please see "Running the Update" section below.

RUNNING THE UPDATE

After the validation tables have been downloaded from the Internet and unzipped into the UPDATE subdirectory, the SACS software Update Validation routine can be run. Within the SACS software, from the Main Menu click File, then Update Validation. A prompt will ask for confirmation of the subdirectory that contains the validation tables. If the subdirectory displayed is

SACS Software User Guide

Update Validation - continued

not correct, respond “No” and select the correct subdirectory before proceeding. Once the correct subdirectory has been selected (the default is C:\SACS2003\Update), the update routine will begin. (If you find it necessary to stop the update process, click on Cancel and the previous validation tables will be restored.)

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Table of Contents

The Table of Contents report, accessed under the Forms menu option from the Main Menu, is a complete list of all the forms available for the selected LEA type and reporting period and is automatically created by the software upon opening the form.

G, S, and GS are used to identify the type of data contained in the form. A “G” displays when general ledger data is either input or imported into the software, whether or not the applicable form has been opened. An “S” displays when a supplemental form is opened and saved, whether or not data was entered in the form. (Exception: For funds, the “S” means that the fund form has been saved, and that supplemental data exists.) “GS” displays when both types of data apply to the form.

It is from the Table of Contents screen that multiple forms can be printed at one time. See *Printing Multiple Forms at One Time* beginning on page 17 for additional information.

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Technical Review Checklist

Part of the financial reporting process requires a technical review of your data, including verification that entries exist, agree, and are consistent across all funds and forms. These checks are called the Technical Review Checklist (TRC) and are done from the TRC option on the Main Menu (or from the Close and Go To Technical Review button on the Import screen). While a complete TRC may be run at any time, it is best to complete it in stages since different sections of the TRC are dependent on different data being available.

RUNNING THE TRC

Your data will be checked according to state defined specifications. After the technical review checks have run, a “Checks Completed” message will display at the bottom of the screen.

Types of Checks

Following is a chart of the various types of checks and related requirements:

- F Fatal (must be corrected; cannot be explained)
- W Warning (should be corrected, if appropriate; if not, an explanation must be provided)
- WC Warning with Calculation (should be corrected, if appropriate; if not, an explanation must be provided)
- O Informational (should be corrected, if appropriate; if not, explanations are optional, but encouraged)

All TRC exceptions should be looked at closely. As indicated above, (F)atal exceptions must be corrected; corrections or explanations are necessary for most non-fatal exceptions. The first step in clearing an exception is to determine if the check is applicable to your agency. If so, and if the data has been verified as correct, provide an explanation of the details supporting the exception (see page 62 for instructions on providing Explanations). Please be specific; do not include general explanations such as “Will be fixed next year.” These explanations will provide the reviewer of your report with the information necessary to complete the review.

Display

Choose to display on the screen the results of either all technical checks or only those checks that have exceptions. The default is to display all technical checks.

Type of Data

Choose the type of data to be run through the technical check process (e.g., either Budget or Estimated Actuals for the budget period); the technical checks must be run separately for each type of data. The technical checks applied to the data are based on the current LEA and Reporting Period defined in the Preferences screen (also displayed in the screen title bar).

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Technical Review Checklist - continued

NOTE: In the Interim periods only:

- For the Actuals to Date type of data (and in the budget period, estimated actuals data, for first year SACS users), LEAs should ignore the exceptions in the CHK-RESOURCExOBJECT check for those resources that are subject to deferred revenues and have a calculated Object 9790.
- Import and General Ledger technical review checks cannot be made on data entered directly into the Interim fund form (Form 01I) since the entered data does not contain the entire SACS account code string and is, therefore, saved as Supplemental Form Data rather than General Ledger Fund Data. Only General Ledger Fund Data imported or entered through the User Data Input/Review screen can be run through the Import and General Ledger technical review checks.

Phase

Choose the phase of technical checks to be run:

- All—Import, General Ledger, Supplemental, and Export checks will be run
- Import—Checks for valid accounts and balances
- General Ledger—Checks for interfund and intrafund balancing
- Supplemental—Checks for appropriate forms and validates supplemental data and general ledger data (not applicable for the interim reporting periods)
- Export Validation—Verifies all form requirements and dependencies

Start

Once the Display, Type of Data, and Phase have been selected, click on the Start button located near the bottom of the screen.

Stop

If you need to terminate the technical review checks while the process is running, click on the Stop button located next to the Start button. When the technical review checks are started again, they will start from the beginning.

Print

You may wish to print the technical review check results to use as a worksheet when investigating or correcting exceptions. Clicking on the Print button will print the text and results of the technical review as you see them displayed on the screen. **NOTE: The technical checks must be run and displayed on the screen in order to be printed.**

SACS Software User Guide

Technical Review Checklist - continued

Explanations

Click on the Explanations button near the bottom of the TRC screen (or enter through the TRC menu option) for a summary of the TRC results and to enter explanations for valid exceptions. Saved explanations will display on the screen and printed report beneath the applicable check the next time the TRC is ran.

TRC EXPLANATIONS

The TRC Explanations screen is used to key in narratives for valid TRC exceptions and may be accessed by clicking the Explanations button on the TRC screen or by choosing Explanations from the TRC option on the Main Menu. Be sure to provide a detailed explanation for each item that is a valid exception. While the checks have been written as detailed as possible, if an item does not apply to your LEA, it is acceptable to provide brief explanations (e.g., N/A-xyz is not necessary in our LEA because we do not have this program). Please be specific; do not include general explanations such as “Will be fixed next year.” If an exception has been explained, but then subsequently corrected, the TRC will automatically delete the explanation when the TRC is run again.

CAUTION: TRC Fatal and Warning exceptions (F, W, or WC) that have not been corrected or explained will prevent the software from doing an Official export. Fatal exceptions must be corrected; they cannot be explained.

Understanding the Explanations Screen

- Display—Select to display All Tech(nical) Checks or only Unexplained Checks. When the Unexplained Checks option is selected, only those exceptions where an explanation is either required or optional will be displayed; (F)atal, (P)assed and (E)xplained exceptions do not display in the unexplained exceptions list.
- Type of Data—Select the type of data you want to review or enter explanations for.
- Details of Checks:
 - ✓ SEQNUM—The sequence number is used internally by the software to determine the order in which the checks display.
 - ✓ TRCID—The TRCID is an abbreviated name used to identify each unique technical review check.

SACS Software User Guide

Technical Review Checklist - continued

- ✓ CHECK TYPE—The check type (see page 60 for a list of the check types) categorizes the check and is directly associated with the check itself; it's not dependent on the LEA's data. The check type does not change and is not an indication of whether or not the check has passed.
- ✓ STATUS—The status field indicates the current status of the check and is directly dependent on the LEA's data or explanations. When a (F)atal or (W)arning check fails, the check type indicator also displays as the status until it is corrected or explained. All checks must contain a status of (P)assed or (E)xplained before Official export can occur.
 - P Passed—No exception exists, or an exception has been corrected.
 - E Explained—An explanation has been provided for a non-fatal exception.
 - M Material (WC checks only)—The “difference” amount exceeds ½ of one percent of the total General Fund expenditures, transfers out, and uses.
 - I Immaterial (WC checks only)—The “difference” amount is less than ½ of one percent of the total General Fund expenditures, transfers out, and uses.
- ✓ KEY1, KEY2, KEY3—The key fields provide information that, when combined with the TRCID, may help users identify the accounting information to be reviewed.
- Selected Technical Check—Upon selecting one of the technical checks, this box displays narrative describing the technical check exception, if the check has not passed.
- Enter Explanation for Technical Check—Upon selecting an exception where an explanation is either required or optional, this box will turn white and allow input. Explanations are not allowed for (F)atal or (P)assed checks, therefore this box will be disabled (gray) for those types of checks. To enter an explanation, click in this box and begin typing. Upon completion, click on Save; the status will immediately change to E for explained. Click on the next exception you want to explain and follow the same procedures. Saved explanations will display on the screen and printed report beneath the applicable check the next time the TRC is ran.

Save

Use the Save button to save explanations as they are entered. Explanations will also be saved automatically when exiting the explanation box or clicking on the Close button to exit the screen.

Print

Use the Print button to print the currently displayed explanation (if any).

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Exporting Data

The Export module, accessed under the File menu option from the Main Menu, enables users to create two types of export files: “Official” or “Other.” The Official export option is used to create a data file (for submission to the reviewing agency) that passes the export validation checks. The Other export option functions as a copy command and does not perform the validation checks. **(The Official export options are not available in the interim reporting periods.)**

The export file created will be named with the LEA’s seven-digit CDS code, “ccxxxxx.dat” where “cc” is the county code and “xxxxx” is the five-digit CDS code. Export files (both Official and Other) contain all general ledger and supplemental data for the reporting period identified in Preferences, for the LEA(s) selected.

While you may choose multiple LEAs for export, you may only export data for the Reporting Period currently defined in the Preferences screen.

The Export module may be used to:

- Create an Official Export (final validation of the data is done during the official export process). **Note: Unaudited Actual submissions to the State must be exported as “Official” unless the CDE has given the LEA permission, prior to submission, to use the “Other” export option. A cover letter must accompany the Unaudited Actual submission created with the “Other” export option, explaining the reason for not using the “Official” export.**
- Create an Other Export (may be used to give your data to someone else to work with, or to quickly make a copy of your files as a precaution against loss; this feature should not be used to submit your data to the CDE).

EXPORTING DATA—OFFICIAL (Not Available in the Interim Periods)

Once all your data has been imported and/or entered, edited, and reviewed by LEA staff, and the certification forms have been printed and signed, the data can be exported to disk for submission to your reviewing agency, if necessary.

NOTE: During the Budget reporting periods, first-year SACS LEAs that do not have estimated actuals in SACS will not be able to do an “Official” export.

During an “Official” export process, the software will run the entire TRC to ensure the data is ready for an “Official” export. If any of the technical review checks fail, the Export process will abort, and the Export Log will direct you to the TRC Explanations screen to review the

SACS Software User Guide

Exporting Data - continued

failed checks (exceptions) that are still outstanding. All outstanding exceptions must be corrected or explained before an “Official” export can occur. If you are using an “Official” option and exporting several LEAs, only the LEAs with exceptions outstanding will not export; those that pass the checks will be exported.

There are two types of Official Exports:

- Official—To Diskette for Mailing — LEAs may use this option when officially exporting data to a diskette that will be forwarded to the reviewing agency.
- Official—To Disk for Electronic Transfer — Available in the Unaudited Actuals Period only. COEs may use this option when officially exporting data that will be electronically transmitted to CDE via the eTransfer process.

Follow these steps to perform an “Official” export:

- If using the “Official—To Diskette for Mailing” option, place a 3½” high-density diskette in the appropriate disk drive and select File/Export from the Main Menu. It is VERY IMPORTANT that your data disk be formatted properly before information from the SACS software is exported to it. Improper formatting increases the possibility that your disk cannot be read by the reviewing agency.

Some 3½” diskettes can be purchased formatted. If the diskette you have is not formatted, you can format it yourself, or allow the computer to format it just before the software writes the export file to the disk. Before the software begins writing to your diskette, your computer should detect whether or not your diskette has been formatted. If unformatted, the computer will prompt you to format the diskette. To format the diskette before attempting to export, insert the disk in the disk drive, go to and double-click on the My Computer icon, select drive A: or B:, then select the Format option. Follow the system prompts from there.

- Select the “Official—To Diskette for Mailing” or “Official—To Disk for Electronic Transfer” option. (The default is Other.)
- Official—To Diskette for Mailing
The default drive for this type of export is A:\. If desired, use the Browse button to define a different drive. Upon export, the software will create a subdirectory named “SACS_03” on the selected drive; you are not able to designate any other subdirectory for this Official export.

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Exporting Data - continued

- **Official—To Disk for Electronic Transfer — Unaudited Actuals Period Only**
The default drive for this type of export is C:\. If desired, use the Browse button to define a different drive. Upon export, the software will create a subdirectory named “SACS2003\eTransfer” on the selected drive; you are not able to designate any other subdirectory for this Official export.
- Select the LEA(s) you wish to export; the software will automatically select the LEA if only one is available. To select multiple LEAs, press and hold the **Ctrl** key, then click on each LEA to export. If multiple disks are required during the export process, the software will prompt you to insert the next disk when the processing disk becomes full.
- Once the Export Drive and Directory, an “Official” option, and LEA(s) have been selected for export, click on the Export button to begin the Export process, including the validation checks.

At the end of each LEA’s export, the Export Log displays the location (drive and any subdirectories) to which the LEA’s file was exported.

EXPORTING DATA—OTHER

To begin an Other Export, select File/Export from the Main Menu.

- Verify that the Export Drive and Directory matches your intended destination. The default drive is C:\.
- Select the Other option. (This is the default and should already be selected.)
- Select the LEA(s) you wish to export; the software will automatically select the LEA if only one is available. To select multiple LEAs, press and hold the **Ctrl** key and click on each LEA to export. If multiple disks are required during the export process, the software will prompt you to insert the next disk when the processing disk becomes full.
- Once the Export Drive and Directory, Other option, and LEA(s) have been selected for export, click on the Export button to begin the copy process. The technical review checks will not be performed, as they are during “Official” export.

SACS Software User Guide

Exporting Data - continued

At the end of each LEA's export, the Export Log displays the location (drive and any subdirectories) to which the LEA's file was exported.

Existing files on the destination disk with the CDS code(s) being exported (if any) will be deleted and the new ones will be copied to the disk. The disk can then be used to import the data into another computer by following the directions in IMPORTING DATA–IMPORT OTHER.

SACS Software User Guide

Reports

The Reports menu item allows the user to view and print various reports in addition to and separate from the forms required for state reporting. The intent of providing these additional reports is to reduce the administrative reporting burden on LEAs, and to eliminate duplication of effort for financial reporting to CDE program staff, by automating reports to the extent possible.

PROGRAM REPORTS BY RESOURCE

The first Reports menu option is Program by Resource reports. These reports are formatted to display financial data as typically requested by CDE program staff. For the resource(s) that you specify and using the data imported or entered into the SACS software, each of the four formats will generate a report that details the amount available, the expenditures, the difference between the amount available and the expenditures, and the percent of expenditures spent on indirect costs.

The four Program by Resource reports differ in the way expenditures are sorted:

- Expenditures by Function—contains expenditures summarized by major function categories
- Expenditures by Function—with Detail—contains expenditures summarized by major functions with additional detail provided for Instruction-Related Services and Pupil Services functions
- Expenditures by Object—contains expenditures summarized by major object categories
- Expenditures by Object—with Detail—contains expenditures summarized by major objects with additional detail provided for Books and Supplies and Services and Other Operating Expenses Objects

The data for these reports is fully extracted from the SACS software database; only data entry to identify the reporting period is allowed.

The type of data used in the report is automatically determined by the period you are in when requesting the report, as indicated below:

- Budget Periods—Estimated/Unaudited Actuals Data
- Interim Periods—Actuals to Date Data
- Unaudited Actuals Period—Unaudited Actuals Data

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Reports - continued

We are working closely with the CDE program staff with regards to the SACS data and reporting options available for their programs. Until you receive specific instructions from the CDE program staff to use these reports for periodic or end-of-year financial reporting, we suggest you send the applicable Resource reports from SACS along with the reports requested by the CDE program staff.

To generate a report, double-click on Program By Resource on the Reports menu, then double-click on the kind of report you want to view. A window will appear, displaying all of the resources with data in your database for the period you are in. Click on the resource for which you want to obtain the report. (If applicable, you may select several resources by pressing the **Ctrl** key and clicking on each resource; one report will combine the data for all selected resources.) Click OK, and the report containing the more summarized data will display. To view the more detailed report, click on the Detail tab at the bottom of the screen. Print the report as you would any of the forms in the software.

DETERMINATION OF MAJOR FUNDS

The second Reports menu option is Determination of Major Funds (Form DTERM). This report compares assets, liabilities, revenues and expenditures for governmental and enterprise funds to determine which funds meet the 10% and 5% criteria defined in Governmental Accounting Standards Board (GASB) Statement 34. Funds meeting these criteria must be reported as major funds in the LEA's fund statements.

To generate this report, double-click on Determination of Major Funds on the Reports menu. All the data for this report is extracted using the fund and object code ranges shown on the report. No key entry is required or permitted.

GOVERNMENT-WIDE REPORTING

The third Reports menu option is Government-wide Reporting. These reports include the conversion entries, identification of program revenues, and consolidation worksheets necessary to convert from individual governmental funds to government-wide activities and to prepare the Statement of Activities and Statement of Net Assets on the accrual basis of accounting as required by GASB Statement 34.

The government-wide reporting functionality applies to the Unaudited Actuals reporting period and is not included in the Budget release of the software.

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ATTACHMENTS

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Attachment A

Forms and Reports in the SACS Financial Reporting Software

GL General Ledger Data GL* Keyable if GL Data is not imported GS General Ledger and Supplemental Data -- Not available/Not applicable			SU Supplemental Data R* Required, if applicable R Required O Optional			Reporting Requirements								
			Source of Data			District			County			JPA		
SACS Code	J200 Code (for cross reference)	Description	Im-ported	Keyed	Extr-acted	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim
FUND FORMS														
		Components of Ending Fund Balance	GL	GS	GS	--	--	--	--	--	--	--	--	--
		User Data Input/Review	GL	GL*	--	--	--	--	--	--	--	--	--	--
01	01	General Fund/County School Service Fund	GL	--	--	R	R	--	R	R	--	R	R	--
(03)	(01)	(General Fund/County School Service Fund-Unrestricted)	(-----Rolls to Fund 01-----)											
(06)	(01)	(General Fund/County School Service Fund-Restricted)	(-----Rolls to Fund 01-----)											
01I	01I	General Fund/County School Service Fund	GL	GL	--	--	--	R	--	--	R	--	--	R
09	10	Charter Schools Special Revenue Fund	GL	GL*	--	O	O	--	O	O	--	--	--	--
09I	10I	Charter Schools Special Revenue Fund	GL	GL*	--	--	--	R*	--	--	R*	--	--	--
11	02	Adult Education	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
11I	02I	Adult Education	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
12	04	Child Development	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--
12I	04I	Child Development	GL	GL*	--	--	--	R*	--	--	R*	--	--	--
13	03	Cafeteria Special Revenue Fund	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
13I	03I	Cafeteria Special Revenue Fund	GL	GS*	--	--	--	R*	--	--	R*	--	--	R*
14	05	Deferred Maintenance	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
14I	05I	Deferred Maintenance	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
15	06	Pupil Transportation Equipment	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
15I	06I	Pupil Transportation Equipment	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
16	43	Forest Reserve	GL	GL*	--	--	--	--	R*	R*	--	--	--	--
16I	43I	Forest Reserve	GL	GL*	--	--	--	--	--	--	R*	--	--	--

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Forms and Reports in the SACS Financial Reporting Software

GL General Ledger Data GL* Keyable if GL Data is not imported GS General Ledger and Supplemental Data -- Not available/Not applicable			SU Supplemental Data R* Required, if applicable R Required O Optional			Reporting Requirements								
SACS Code	J200 Code (for cross reference)	Description	Source of Data			District			County			JPA		
			Im-ported	Keyed	Extr-acted	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim
17	07	Special Reserve Fund for Other Than Capital Outlay Projects	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
17I	07I	Special Reserve Fund for Other Than Capital Outlay Projects	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
18	09	School Bus Emissions Reduction	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
18I	09I	School Bus Emissions Reduction	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
19	--	Foundation Special Revenue	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--
19I	--	Foundation Special Revenue	GL	GL*	--	--	--	R*	--	--	R*	--	--	--
21	16	Building	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
21I	16I	Building	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
25	17	Capital Facilities	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--
25I	17I	Capital Facilities	GL	GL*	--	--	--	R*	--	--	R*	--	--	--
30	18	State School Building Lease-Purchase	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--
30I	18I	State School Building Lease-Purchase	GL	GL*	--	--	--	R*	--	--	R*	--	--	--
35	20	County School Facilities	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--
35I	20I	County School Facilities	GL	GL*	--	--	--	R*	--	--	R*	--	--	--
40	19	Special Reserve Fund for Capital Outlay Projects	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--
40I	19I	Special Reserve Fund for Capital Outlay Projects	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
49	--	Capital Project Fund for Blended Component Units	GL	GL	--	R*	R*	--	--	--	--	--	--	--
49I	--	Capital Project Fund for Blended Component Units	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*
51	26	Bond Interest and Redemption	GL	GL*	--	R*	R*	--	--	--	--	--	--	--
51I	26I	Bond Interest and Redemption	GL	GL*	--	--	--	R*	--	--	--	--	--	--
52	--	Debt Service Fund for Blended Component Units	GL	GL	--	R*	R*	--	--	--	--	--	--	--

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Forms and Reports in the SACS Financial Reporting Software

GL General Ledger Data			SU Supplemental Data			Reporting Requirements											
GL* Keyable if GL Data is not imported			R* Required, if applicable														
GS General Ledger and Supplemental Data			R Required			Source of Data			District			County			JPA		
-- Not available/Not applicable			O Optional														
SACS Code	J200 Code (for cross reference)	Description	Im-ported	Keyed	Extr-acted	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim			
52I	--	Debt Service Fund for Blended Component Units	GL	GL*	--	--	--	R*	--	--	--	--	--	--			
53	27	Tax Override	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--			
53I	27I	Tax Override	GL	GL*	--	--	--	R*	--	--	R*	--	--	--			
56	28	Debt Service	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--			
56I	28I	Debt Service	GL	GL*	--	--	--	R*	--	--	R*	--	--	--			
57	--	Foundation Permanent	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--			
57I	--	Foundation Permanent	GL	GL*	--	--	--	R*	--	--	R*	--	--	--			
61	31	Cafeteria Enterprise Fund	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--			
61I	31I	Cafeteria Enterprise Fund	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*			
63	32	Other Enterprise	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--			
63I	32I	Other Enterprise	GL	GL*	--	--	--	R*	--	--	R*	--	--	--			
66	37	Warehouse Revolving	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--			
66I	37I	Warehouse Revolving	GL	GL*	--	--	--	R*	--	--	R*	--	--	--			
67	36	Self-Insurance	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--			
67I	36I	Self-Insurance	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*			
71	44	Retiree Benefit	GL	GL*	--	R*	R*	--	R*	R*	--	R*	R*	--			
71I	44I	Retiree Benefit	GL	GL*	--	--	--	R*	--	--	R*	--	--	R*			
72	41	Article XIII-B	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--			
72I	41I	Article XIII-B	GL	GL*	--	--	--	R*	--	--	R*	--	--	--			
73	42	Foundation Private-Purpose Trust	GL	GL*	--	R*	R*	--	R*	R*	--	--	--	--			
73I	42I	Foundation Private-Purpose Trust	GL	GL*	--	--	--	R*	--	--	R*	--	--	--			
76	45	Warrant/Pass-Through	GL	GL*	--	O	O	--	O	O	--	--	--	--			
95	45	Student Body	GL	GL*	--	O	O	--	O	O	--	--	--	--			

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Forms and Reports in the SACS Financial Reporting Software

GL General Ledger Data			SU Supplemental Data			Reporting Requirements											
GL* Keyable if GL Data is not imported			R* Required, if applicable														
GS General Ledger and Supplemental Data			R Required			Source of Data			District			County			JPA		
-- Not available/Not applicable			O Optional														
SACS Code	J200 Code (for cross reference)	Description	Im-ported	Keyed	Extr-acted	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim			
CRITERIA AND STANDARDS FORMS																	
01CS	01CS	General Fund/County School Service Fund	--	GS	GS	R	--	--	R	--	--	R	--	--			
01CSI	50CS	General Fund/County School Service Fund	--	GS	GS	--	--	R	--	--	R	--	--	R			
11CS	02CS	Adult Education	--	GS	GS	R*	--	--	R*	--	--	R*	--	--			
12CS	04CS	Child Development	--	GS	GS	R*	--	--	R*	--	--	--	--	--			
13CS	03CS	Cafeteria Special Revenue Fund	--	GS	GS	R*	--	--	R*	--	--	R*	--	--			
14CS	05CS	Deferred Maintenance	--	GS	GS	R*	--	--	R*	--	--	R*	--	--			
15CS	06CS	Pupil Transportation Equipment	--	GS	GS	R*	--	--	R*	--	--	R*	--	--			
18CS	09CS	School Bus Emissions Reduction	--	GS	GS	R*	--	--	R*	--	--	R*	--	--			
61CS	31CS	Cafeteria Enterprise Fund	--	GS	GS	R*	--	--	R*	--	--	R*	--	--			
63CS	32CS	Other Enterprise	--	GS	GS	R*	--	--	R*	--	--	--	--	--			
BRL	BRL	Base Revenue Limit Calculation	--	--	GS	--	--	--	R	--	--	--	--	--			
SUPPLEMENTAL FORMS																	
51A	26A	Analysis of Bonded Indebtedness	--	SU	--	R*	R*	--	--	--	--	--	--	--			
53A	27A	Analysis of Restricted Levies	--	SU	--	R*	R*	--	R*	R*	--	--	--	--			
76A	45A	Chg. in Assets & Liab. (Warrant/Pass-Through)	--	SU	GL	R*	R*	--	R*	R*	--	--	--	--			
95A	45A	Changes in Assets & Liabilities (Student Body)	--	SU	GL	R*	R*	--	R*	R*	--	--	--	--			
A	A	Average Daily Attendance	--	SU	--	R	R	--	R	R	--	--	--	--			
AI	A	Average Daily Attendance	--	SU	--	--	--	R	--	--	R	--	--	--			
ASSET	48A	Schedule of Capital Assets	--	SU	--	R*	R*	--	R*	R*	--	R*	R*	--			

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Forms and Reports in the SACS Financial Reporting Software

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SACS Code	J200 Code (for cross reference)	Description	Source of Data			District			County			JPA		
			Im-ported	Keyed	Extr-acted	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim
CA	CA	Unaudited Actuals Certification	--	SU	SU	--	R	--	--	R	--	--	R	--
CB	CB	Budget Certification	--	SU	--	R	--	--	R	--	--	R	--	--
CC	CC	H & W / Workers' Compensation Certifications	--	SU	--	R	--	--	R	--	--	R	--	--
CI	50	Interim Certification	--	SU	--	--	--	R	--	--	R	--	--	R
CASH	CASH	Cashflow Worksheet	--	SU	--	--	--	R	--	--	R	--	--	R
CAT	390	Fed/State/Local Grant Awards, Rev. & Exp.	--	SU	--	--	O	--	--	O	--	--	O	--
CEA	385	Current Expense Formula/Minimum Classroom Compensation-Actuals	--	SU	GL	O	R	--	--	--	--	--	--	--
CEB	285	Current Expense Formula/Minimum Classroom Compensation-Budget	--	SU	GL	O	--	--	--	--	--	--	--	--
CHG	CHG	Change Order Form	--	SU	--	O	O	O	O	O	O	O	O	O
CORR	J-152A	Education of Adults in County Correctional Facilities	--	SU	GL	--	R*	--	--	R*	--	--	--	--
CSR	CSR	Class Size Reduction - Grade 9 (Resource 1200)	--	--	GL	--	O	--	--	--	--	--	--	--
DAY	DAY	Community Day Schools	--	--	GL	--	R*	--	--	R*	--	--	--	--
DEBT	49A	Schedule of Long-Term Liabilities	--	SU	--	R*	R*	--	R*	R*	--	R*	R*	--
ICR	J-380	Indirect Cost Rate Worksheet	--	SU	GL	--	R	--	--	R	--	--	O	--
JUV	JUV	<i>Juvenile Court & County Community Schools Acct.</i>	--	SU	GL	--	--	--	O	R*	O	--	--	--
L	L	Lottery Report	--	SU	GL	O	O	--	O	O	--	--	--	--
MYP	MYP	Multiyear Projections	--	SU	GS	R	--	--	R	--	--	R	--	--
MYPI	MYP	Multiyear Projections	--	SU	GS	--	--	R	--	--	R	--	--	R
PCR	J-380	Program Cost Report	--	--	GL	--	R	--	--	R	--	--	R	--
PCRAF	J-380wk1	Program Cost Report-Allocation Factors	--	SU	GL	--	R*	--	--	R*	--	--	R*	--
RL	RL	Revenue Limit Summary	--	SU	--	R	R	--	R	R	--	--	--	--

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			Source of Data			District			County			JPA		
SACS Code	J200 Code (for cross reference)	Description	Im-ported	Keyed	Extr-acted	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim	Budget	Un-audited Actuals	Interim
RLI	RL	Revenue Limit Summary	--	SU	--	--	--	O	--	--	O	--	--	--
ROP	ROP	Regional Occupational Program	--	SU	GL	--	R*	--	O	R*	O	--	R*	--
SEA	SEA	Special Education Revenue Allocations	--	SU	--	O	O	--	O	O	--	--	--	--
SEAS	--	Special Education Revenue Allocations Setup	--	SU	--	O	O	--	O	O	--	--	--	--
SIAA	300S	Summary of Interfund Activities-Actuals	--	--	GL	O	O	--	O	O	--	O	O	--
SIAB	200S	Summary of Interfund Activities-Budget	--	--	GL	O	--	--	O	--	--	O	--	--
TC	TC	Table of Contents	--	--	--	O	O	--	O	O	--	O	O	--
TCI	TC	Table of Contents	--	--	--	--	--	O	--	--	O	--	--	O
TRAN	J-141	Annual Report of Pupil Transportation	--	SU	GL	--	R*	--	--	R*	--	--	R*	--
REPORTS														
Program by Resource														
FNC	--	Expenditures by Function	--	--	GL	O	O	O	O	O	O	O	O	O
OBJ	--	Expenditures by Object	--	--	GL	O	O	O	O	O	O	O	O	O
Governmental Accounting Standards Board Statement 34 (GASB 34)														
CNVRT	--	Government-wide Conversion	--	SU	GS	--	O	--	--	O	--	--	O	--
DTERM	--	Determination of Major Funds	--	--	GL	--	O	--	--	O	--	--	O	--
ENTRY	--	Conversion Entries	--	SU	GL	--	O	--	--	O	--	--	O	--
GSA	--	Government-wide Statement of Activities	--	--	GS	--	O	--	--	O	--	--	O	--
GSNA	--	Government-wide Statement of Net Assets	--	SU	GS	--	O	--	--	O	--	--	O	--

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SACS2003 Release

SACS Software User Guide

Attachment B

SACS Software Questions and Answers

Because the SACS software is new to many, we have tried to anticipate some questions along with possible solutions that you may encounter, along with the “real” problems encountered. These questions and solutions are recounted in the following pages. If additional assistance is needed, districts, JPAs and Charter Schools should contact their county office. County offices may send a fax or e-mail with specific details or call our office for assistance. CDE staff are available weekdays between 8:00 a.m. and 5:00 p.m. If your call transfers to voice mail, please be sure to leave a detailed message describing your problem, including the type of computer and printer you have, and what functions you were doing prior to the problem, if applicable.

SACS Reporting Software Assistance:
California Department of Education
School Fiscal Services Division
Office of Financial Accountability and Information Services
(916) 322-1770
sacsinfo@cde.ca.gov

NOTE: In the interest of readability, it is assumed in the following text that the SACS software is installed on the directory “C:\SACS2003” and that the external disk drive is “A:\”. If you are using a disk drive or directory name other than these (which are the defaults), substitute your own selections in place of the references that follow.

Installation

Question 1: After installing the software and restarting my computer, as the computer was rebooting, I got a black screen displaying the message “While initializing device IOS: Windows protection error. You need to restart your computer.”

Response: This problem seems related to users who have not had an ODBC Administrator already set up on their computer. Contact your system administrator to help you through the following system change. To fix the problem you will need to restart your computer. As it boots up, start the computer in “safe mode” (you will be prompted for this). After it is done rebooting in safe mode, go to My Computer on your Windows desktop and, in subdirectory c:\windows\system\iosubsys\, rename file Rmm.pdr to Rmm.xxx.

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You should now be able to restart your computer in Normal Mode (it will automatically revert to Normal Mode as you reboot).

Question 2: I've just finished installing the SACS software on my computer. When I try to open the software, I get the error message, "Run-Time error '429': ActiveX component can't create object," then the software closes.

Response: If the run-time error displays while you are attempting to open the software, do the following: Close all applications. Download mdac_typ.exe from our Web site: <www.cde.ca.gov/fiscal/software/sacsprobs2003.htm>. Once downloaded, double-click on the mdac_typ.exe file. When the MDAC setup is complete (be sure to read the prompts thoroughly) the software should open properly.

Note: If this run-time error displays while you are trying to import, see Question 5 on page 79.

Operating System

Question 3: Is there a version of the software for the MAC?

Response: The SACS software is designed to operate only on an IBM compatible computer with Windows 95 or higher; there are no current plans to write a Macintosh version, including Macintosh machines with PC cards.

While in the Program . . .

Question 4: While working in the program, I get an error message.

Response: Try re-starting the program and attempt to duplicate the problem. If the SACS program is not responding (locked up) hold the **Ctrl** and **Alt** keys down, then press the **Del** key, select End Task, then restart the SACS software application. If the problem still occurs, record the error code description and the steps that lead to the problem, then contact your county office or call our help line (916) 322-1770.

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Question 5: I'm trying to import my data file, but I get the error message, "Run-Time error '429': ActiveX component can't create object," then the software closes.

Response: If the run-time error displays while you are trying to import, you must uninstall and re-install the software. IMPORTANT: Uninstalling and/or re-installing the SACS software will delete any data you've imported or key entered into the software. If you wish to save this data, you must export it before you uninstall the software, then re-install the software and import your data into the newly installed software.

Note: If this run-time error displays while you are attempting to open the software, see Question 2 on page 78.

Question 6: When I try to open forms, I get the error message, "Error Opening . . . File C:\SACS2003\[form].vts could not be opened. File may be in use or non-existent." How do I fix this?

Response: The template path needs to be reset. To do this, go the Setup option of the Main menu and select Preferences . . . → System[tab]. The top line reads, "Location of template (*.vts) files." The path underneath it must be C:\SACS2003\templates (for software installed with default settings). Use the very top change button to reset the path, then save. You should now be able to open the forms.

Question 7: I opened the CASH form (Cashflow Worksheet), used the [Delete] key to clear extracted data from some of the cells that could be overwritten, then saved and closed the form. When I re-open the CASH form, the cells I cleared now show the extracted data again. How do I get these to clear?

Response: To clear a cell where its data is extracted but can be overwritten, you must enter a zero. If extracted cells are cleared by pressing the [Delete] key rather than entering zero, the cells' data may be re-extracted when the form is re-opened—overwriting the deletion every time the form is re-opened.

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Question 8: In the criteria and standards Form 01CS, there are cells that should be extracting from other forms (from Fund 01, Form ROP, [Form JUV], etc.), but no amounts are pulling through. The numbers display fine in the source forms, for example Fund 01. Why aren't the amounts pulling into Form 01CS?

Response: In order for the extracted amounts to pull into Form 01CS, all of the "source" forms must be opened, saved, and closed prior to opening Form 01CS.

Question 9: While trying to load the software, or open a form, I get prompted for my user name and password.

Response: This problem is related to low memory. Make sure when you install and run the SACS software that no other programs are running.

Question 10: When I double-click on an input field in the Interim attendance form (Form AI), a spreadsheet formula appears. Pressing Enter then gives me an "Invalid Formula Syntax" error.

Response: This happens in the Interim forms only because of their ability to copy over to the next Interim. It is best not to double-click on any of the Interim input fields. Doing so will not affect the form you have double-clicked in, but may affect the subsequent period form. For example, double-clicking on a field in the 1st Interim AI form and changing the formula displayed, will not affect what is entered into the field on the open form, but may affect the way that data is displayed on the 2nd Interim AI form. If you do double-click on an Interim form input field resulting in displaying the formula and/or an error message, press Escape to exit.

Technical Review Checklist (TRC)

Question 11: The TRC Import Checks are flagging Fund x Object combinations that I know are correct and in the latest validation tables. How do I clear these?

Response: If you downloaded and unzipped the most current validation tables into the correct subdirectory (installation default is C:\SACS2003\UPDATE), then make sure you run the "Update

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Validation” routine in the SACS software. For more details, see the “Update Validation” section on page 57 of this user guide.

If the flag still does not clear, please call your county office of education, who will contact CDE if they cannot resolve the problem.

Question 12: **My Technical Review Checklist tells me under EXPORT VALIDATION STEP 1 that required forms have not been completed. How do I get rid of this message?**

Response: Certain forms are required for export validation. Open each uncompleted form, input your data, and save it, then re-run the TRC for the message to clear. If you are not required to complete the form and if the check is not fatal, go to the TRC Explanations screen to provide your explanation. The exception will still remain, but providing an explanation will allow you to complete the Export Official process.

Exporting and Transferring Files

Question 13: **The Export Official process failed. What do I do?**

Response: Go to the TRC Explanations screen and look for any exceptions that have not (P) assed or been (E) xplained (for each type of data). Each of those items must either be corrected (within the source document) or explained. **NOTE: For those users new to SACS that do not have 2002-03 estimated actuals data, you will not be able to do an Official Export of your 2003-04 Budget; you will need to use the Export Other option.**

Question 14: **I have installed the SACS software on a new computer and want to transfer existing data from my old computer.**

Response: Use the Export Other and Import Other options from the Main Menu to transfer data from one computer to another. Make sure the same version of the SACS software is installed on the new computer. See IMPORTING DATA and EXPORTING DATA for specific directions.

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Attachment B - continued SACS Software Questions and Answers

Printing

Question 15: I have imported my general ledger data multiple times and when I run my TRC it displays and prints in a column only 4 to 5 characters wide.

Response: This problem occurs when the window print settings are set to a small size. To correct this, click on the Print button to open the print window and click on the Properties button. Click on the Paper tab and make sure the paper size is set to 8½" x 11".

Question 16: How do I print all the forms?

Response: Please see the "Printing" section on page 17 of this user guide.

Miscellaneous

Question 17: The font on the General Fund form (Form 01) is so small. Is there some way to make it larger?

Response: Because of the level of detail on the General Fund forms (Form 01) for districts and COEs, the font is much smaller for these reports. Changing the printing orientation from portrait to landscape will increase the font size. Each time you print Form 01 from either the Forms Menu or the open fund form, a message box will display giving you the option to print landscape. Be aware, however, that printing landscape may also change the form format and/or page breaks, as well as increase the number of pages for the report.

Question 18: Is there an easy way to back up my data files?

Response: The easiest way, if you do not have a backup system, is to use the Export module and select the Other option (not Official) which will copy your data file to disk. See EXPORTING DATA for detailed instructions.

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Question 19: I have a great idea to improve the software. How do I let you know about it?

Response: That's great! We are always willing to listen to your ideas. There are several ways to communicate with us. You can complete a Change Order Form, located in the Supplemental Forms menu, and FAX it to us at (916) 324-7141 or you may send an E-mail to sacsinfo@cde.ca.gov. Please complete a separate change order for each idea to help in our processing and tracking of the change orders.

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Attachment C

SACS Import Module Specifications

The basic purpose of the Import module is to take LEA data in an electronic format and reformat it as required by the SACS software. In this way, fiscal data residing on a mainframe or mini-computer can be processed through the SACS software, thereby taking advantage of the edit checks and automatic extraction programs for supplemental forms, as well as eliminating dual data entry. An additional advantage is the elimination of LEA-developed report writing, since the SACS software can be used to generate hard copy reports.

When exporting files from a local SACS accounting system for import into the SACS software, the file format is as follows: an ASCII DOS, comma delimited text file with three types of records—a header record, transaction records, and an end-of-dataset record. Data for multiple LEAs and multiple data types (i.e., budget and actuals) may be included in a single file. No special file name needs to be used; the software will accept any correctly formatted file.

The structure of the file will be:

```
Header1
  Detail1
  .
  .
EOD1

Header2
  Detail2
  .
  .
EOD2

Headern
  Detailn
  .
  .
EODn
```

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Attachment C - continued SACS Import Module Specifications

Header record format

“fiscal year”, “7-digit CDS code”, “report period identifier”, “column code identifier”
e.g., “2002/03”, “0110017”, “BS1”, “BE”

EODn

The reporting period identifier corresponds to the following codes:

BD1	=> dual budget process, July 1
BD2	=> dual budget process, September 8
BS1	=> single budget process, July 1
A	=> unaudited actual
I1	=> first interim
I2	=> second interim
I3	=> end of year projections

The column code identifies which column of data the file contains. The column code identifier corresponds to the following codes:

BB	=> Budget
BE	=> Estimated actual
BA	=> Unaudited actual
IO	=> Original budget
IB	=> Board approved operating budget
IA	=> Actuals to date
IP	=> Projected totals

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Attachment C - continued SACS Import Module Specifications

This table shows the allowable combinations for Reporting Period ID and Column Code ID.

Reporting Period ID	Column Code ID
BD1	BB; BE
BD2	BB; BE or BA
BS1	BB; BE
A	BB; BA
I1	IO; IB; IA; IP
I2	IO; IB; IA; IP
I3	IO; IB; IA; IP

Detail record layout

“19 digit SACS code”, “amount”
e.g., “0333251522084003810”, “12345”

The 19-digit SACS code is comprised of

Fund	2 Characters
Resource	4 Characters
Project Year	1 Character
Program Goal	4 Characters
Function	4 Characters
Object	4 Characters
Amount	up to 14 Characters (allowable range: -99,999,999,999.99 to +99,999,999,999.99) (commas are shown here for ease of reading)

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Attachment C - continued SACS Import Module Specifications

End-of-Dataset record layout

The end-of-dataset record will have this format:

“-1”, “EOD”, “7-digit CDS code”, “report period identifier”, “column code identifier”, “count of detail records”

e.g., “-1”, “EOD”, “0110017”, “BS1”, “BE”, “5361”

Example

The following example shows a sample of records for the 2003-04 budget process with 3,567 budget transaction records and 5,361 estimated actual transaction records.

“2003/04”, “0110017”, “BS1”, “BB”
“0133251522084003801”, “1039586”
“0633251522084003801”, “10039”
“0633251522084003802”, “257689”
“0633251522084004100”, “56987”

“-1”, “EOD”, “0110017”, “BS1”, “BB”, “3567”
“2002/03”, “0110017”, “BS1”, “BE”
“0133251522084003801”, “9563266”
“0633251522084003801”, “998”
“0633251522084003802”, “12345”
“0633251522084004100”, “47863”

“-1”, “EOD”, “0110017”, “BS1”, “BE”, “5361”

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Attachment C - continued SACS Import Module Specifications

Following are other items to consider when programming the extract programs:

All normal balances should be reported in positive numbers; only abnormal balances are reported as negative numbers. Exception: The accumulated depreciation contra-asset accounts (objects 9425, 9435, and 9445) have been redefined as debit accounts rather than credit accounts, and require that their credit balances be reported as negatives. This change will be included in the 2003 edition of the *California School Accounting Manual*.

The following types of accounts should not be included in the file for import to the SACS software:

Budgetary Accounts	9800–9829
Control Accounts	9830–9899
Non-Operating Accounts	9910–9979
Records with zero amounts	

For the budget and interim reporting periods, asset and liability accounts (Objects 9100-9699), and funds 76 and 95, for budget data are ignored during import and cannot be input. Although not required, assets and liabilities are allowed for estimated actuals data.

For further information please refer to the *California State Accounting Manual* (CSAM), Part II. These pages describe the use of optional and locally defined codes and the requirements for “rolling up” the general ledger data to the level specified by CDE for the purpose of transmitting data.

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Attachment D

SACS Supplemental (Named Elements) Specifications

The supplemental data specifications are identical to the general ledger data specifications contained in Attachment C, with the following exceptions:

- The header will contain one additional field at the end of the record, which must have the value “ELEM”.

For example:

“2002/03”, “0110017”, “BS1”, “BE”, “ELEM”

- The detail record first field will contain a data name instead of a SACS account.

For example:

“ADA.VALUE.TOTAL”, “1039586”

NOTE: Supplemental data may be contained within the same file as the general ledger data.

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Attachment E

LEA Custom Info (Named Elements) Import Specifications

LEA Custom Info

The LEA Custom Info screen, accessed under the Forms menu option from the Main Menu, displays LEA custom information supplied by the extract file and brought into the LEA element table within the SACS software during the Import process. This information is for LEA use and is not part of any state requirements.

The LEA Custom Info can provide information regarding conditions in the financial data import source. The following is an example of information that could exist about the data in the database:

Reporting Period	Budget
Fiscal Year & Data Type	2002-03 Estimated Actuals
Data Source	Actuals From: FCS
Data Discrepancy	Error: Fu01 9712 <> 9320

The LEA Custom Info specifications are identical to the general ledger specifications contained in Attachment C, with the following exceptions:

- The header will contain one additional field at the end of the record, which must have the value "ELEM".

For example:

"2002/03", "0110017", "BS1", "BE", "ELEM"

- The detail record first field will contain LEA.

For example:

"LEA.BUDGET STATUS", "BLANK"

NOTE: LEA Custom Info data may be contained within the same file as the general ledger or supplemental data.

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